

Senate Bill 436

By: Senator Heath of the 31st

**AS PASSED**

**A BILL TO BE ENTITLED  
AN ACT**

To amend Title 47 of the Official Code of Georgia Annotated, relating to retirement and pensions, so as to provide a statement of intent; to repeal certain obsolete and inoperative provisions from such title; to correct typographical, stylistic, and other errors and omissions; to correct capitalization and spelling; to provide for related matters; to provide for effect in the event of conflicts; to provide an effective date; to repeal conflicting laws; and for other purposes.

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

**SECTION 1.**

The intent of this Act is to repeal obsolete and inoperative provisions and to make certain stylistic corrections in Title 47 of the Official Code of Georgia Annotated. Nothing in this Act shall deny, abridge, increase, renew, revive, or on any way affect any right, benefit, option, credit, or election to which any person was entitled pursuant to such title on June 30, 2010, and the board of trustees of each public retirement system is authorized and directed to provide by regulation for the continuation of any such right, benefit, option, credit, or election not otherwise covered in this Act; provided, however, that any such right, benefit, option, credit, or election shall be subject to the statutory provisions in effect on June 30, 2010.

**SECTION 2.**

Title 47 of the Official Code of Georgia Annotated, relating to retirement and pensions, is amended by revising Code Section 47-1-9, relating to crediting time toward Georgia Legislative Retirement System, restriction on crediting, options for members, refund of contributions, and construction of conflicting provisions, as follows:

"47-1-9.

(a) Except as provided by subsection (b) of this Code section, any member of the General Assembly holding office on January 1, 1986, may obtain creditable service for membership

in the General Assembly obtained on and after that date only for the purposes of the Georgia Legislative Retirement System, and no service as a member of the General Assembly which is obtained after December 31, 1985, by any such member shall be creditable or used as creditable service for the purposes of any other public retirement or pension system of this state.

(b)(1) Subject to the limitations of paragraph (2) of this subsection, the provisions of subsection (a) of this Code section shall not apply to any member of the General Assembly holding office on January 1, 1986, who:

(A) Was a member of the Employees' Retirement System of Georgia on that date; and

(B) Received annual compensation as a member and officer of the General Assembly during calendar year 1985, on which employee contributions to the Employees' Retirement System of Georgia were based, exceeding the average annual compensation of all members of the Employees' Retirement System of Georgia for calendar year 1985.

(2) Any member of the General Assembly subject to the provisions of paragraph (1) of this subsection who continues to receive annual compensation on and after January 1, 1986, as a member and officer of the General Assembly exceeding the average annual compensation of all members of the Employees' Retirement System of Georgia may continue membership in said retirement system. ~~If during any calendar year the annual compensation of any such member of the General Assembly is equal to or less than the average annual compensation of all members of the Employees' Retirement System of Georgia for that calendar year, then on the first day of January immediately following such calendar year such member of the General Assembly shall be subject to the provisions of subsection (c) of this Code section, and for the purposes of this paragraph, any reference in said subsection (c) to January 1, 1986, shall mean the first day of January immediately following such calendar year.~~

~~(c)(1) Any member of the General Assembly holding office on January 1, 1986, who was a member of the Employees' Retirement System of Georgia on that date and who is not subject to the provisions of subsection (b) of this Code section may:~~

~~(A) Cease to be an active contributing member of the Employees' Retirement System of Georgia effective on January 1, 1986, and retain all rights existing on that date under the Employees' Retirement System of Georgia by not withdrawing employee contributions from said retirement system;~~

~~(B) Withdraw employee contributions from the Employees' Retirement System of Georgia, forfeit all rights under said system, and forfeit the right to become a member of any public retirement or pension system of this state as a member of the General Assembly; or~~

~~(C) Transfer all creditable service under the Employees' Retirement System of Georgia to the Georgia Legislative Retirement System effective January 1, 1986, and become an active contributing member of the Georgia Legislative Retirement System effective on that date with all creditable service thereunder which was transferred from the Employees' Retirement System of Georgia.~~

~~(2) The members of the General Assembly affected thereby shall exercise the options specified by paragraph (1) of this subsection by not later than December 1, 1985. Any such option shall be exercised by written notification to the board of trustees of each retirement system affected by the option selected. By not later than November 1, 1985, the Board of Trustees of the Employees' Retirement System of Georgia shall provide written notification of the requirements of this paragraph to each member of the General Assembly affected by the provisions of paragraph (1) of this subsection.~~

~~(d)~~(c) Any person becoming a member of the General Assembly after December 31, 1985, shall be eligible to obtain creditable service as a member of the General Assembly only for the purposes of the Georgia Legislative Retirement System, and no service as a member of the General Assembly which is obtained on or after January 1, 1986, by any such person shall be creditable or used as creditable service for the purposes of any other public retirement or pension system of this state.

~~(e)~~(d) Notwithstanding any provisions of Chapter 6 of this title or any other law, any member of the General Assembly may withdraw from membership in the Georgia Legislative Retirement System and receive a refund of contributions to such system under Code Section 47-6-85. Any member exercising the option provided by this subsection may not at any time thereafter reestablish membership in the Georgia Legislative Retirement System or become a member of any public retirement or pension system while serving as a member of the General Assembly.

~~(f)~~(e) The provisions of this Code section shall control over conflicting or inconsistent provisions of any other law of this state, specifically including any law relating to any public retirement or pension system of this state. It is the intention of the General Assembly that this Code section may not be repealed, superseded, or modified by implication through the enactment of any other law or through the amendment of any existing law, and any modification or repeal of the requirements of this Code section shall be accomplished only by amendment to or repeal of this specific Code section."

### SECTION 3.

Said title is further amended by revising paragraphs (9), (10), and (14) of Code Section 47-2-1, relating to definitions, as follows:

(9) ~~'Commencement date affecting employers operating under a merit system of personnel administration at the time of the passage of this chapter' means January 1, 1950. Anything in this chapter to the contrary notwithstanding, any employee of an employer which is not operating under the retirement system who, without a break in service, becomes an employee of an employer which is operating under the retirement system, within two years of the commencement date affecting such employer, shall have a commencement date as of the date employment with the latter department became effective; and in such cases all other dates found in this chapter shall be set in the same relation to his commencement date as they would otherwise be set in relation to the commencement date affecting such employer. Reserved.~~

(10) ~~'Commencement date affecting employers that after February 3, 1949, operate under a merit system of personnel administration or those employers for which funds are not available on that date under Code Section 47-2-57' means: if the employees of any employer shall hereafter become eligible for inclusion in the Employees' Retirement System of Georgia, the commencement date set for such employer by the board of trustees shall be not less than six months or more than 12 months from the date such employer becomes eligible for membership; and all other dates mentioned in this chapter shall be set in the same relation to this commencement date as they would otherwise be set in relation to the commencement date in the original chapter, provided that in the application of dates to subsection (a) of Code Section 47-2-96, no date shall be later than July 1, 1953. Anything in this chapter to the contrary notwithstanding, any employee of an employer which is not operating under the retirement system who, without a break in service, becomes an employee of an employer which is operating under the retirement system, within two years of the commencement date affecting such employer, shall have a commencement date as of the date employment with the latter employer became effective; and in such cases all other dates found in this chapter shall be set in the same relation to his commencement date as they would otherwise be set in relation to the commencement date affecting such employer. Reserved.~~

"(14) ~~'Division A' and 'Division B' mean~~ means the divisions division within the retirement system of members who are part of the Employees' Social Security Coverage Group, as set forth in Code Section 47-2-71, ~~and those who are not, respectively.~~"

#### SECTION 4.

Said title is further amended by revising Code Section 47-2-28, relating to tables, calculations, and schedules for operation of the retirement system, simplified tables for estimation of retirement allowances, and effect on existing rights and benefits, as follows:

133 "47-2-28.

134 ~~(a) Any other law to the contrary notwithstanding, the board of trustees, for the purpose~~  
135 ~~of administering the social security program, may, with due regard for the actuarial~~  
136 ~~soundness of the retirement system and after an actuarial investigation into its benefit~~  
137 ~~structure, adopt such tables, calculations, and compensation and deduction schedules as it~~  
138 ~~shall deem desirable in connection with the proper operation of the retirement system. All~~  
139 ~~tables, calculations, and compensation and deduction schedules adopted under this Code~~  
140 ~~section shall be based on final monthly earnings, which shall mean monthly earnable~~  
141 ~~compensation as reflected by monthly contributions during employment, except that no~~  
142 ~~salary increase by adjustment in compensation in any manner during the last 12 months,~~  
143 ~~which increase is in excess of 10 percent, shall be included. Such tables and calculations~~  
144 ~~as may be adopted shall not diminish or impair the amount of any allowances or benefits~~  
145 ~~which would have been payable to the member by use of tables or calculations that were~~  
146 ~~in effect on January 1, 1959. The board of trustees may also, from time to time, establish~~  
147 ~~rules and regulations for the administration of the funds created under this chapter and for~~  
148 ~~the transaction of its business.~~

149 ~~(b)~~(a) On and after April 1, 1964, the board of trustees is authorized to adopt simplified  
150 benefit tables which will enable a member to estimate his or her retirement allowances.  
151 Such tables shall (1) be based on an actuarial study, (2) maintain the actuarial soundness  
152 of the retirement system, (3) for those members retiring on and after April 1, 1968, be  
153 applied to the member's highest average monthly earnable compensation during a period  
154 of 24 consecutive calendar months while a member of the retirement system, and (4) be  
155 applicable to all members, provided that the application of such tables shall not reduce or  
156 impair the amount of any allowances or benefits to which any person who was a member  
157 on April 1, 1964, would have been entitled at that time or would be entitled at any time  
158 thereafter under tables or calculations which were in effect at that time or at any time prior  
159 thereto or at any time prior to the adoption of such simplified benefit tables.

160 ~~(c)~~(b) The regular service retirement allowance payable to a member pursuant to the  
161 provisions of this chapter, prior to the application of any minimum benefit formula  
162 otherwise provided under this chapter, shall be determined pursuant to the formula adopted  
163 from time to time by the board of trustees for such purpose. Such formula shall be  
164 uniformly applicable to all members similarly situated. The board of trustees may establish  
165 rules and administrative procedures uniformly applicable to all members similarly situated  
166 relating to the calculation of such service retirement allowance."

**SECTION 5.**

Said title is further amended by revising Code Section 47-2-29, relating to postretirement benefit adjustments, as follows:

"47-2-29.

(a) On a date to be established by the board of trustees, but not before April 1, 1967, the board of trustees is authorized to adopt a method of providing for postretirement benefit adjustments for the purpose of maintaining essentially no less purchasing power for a beneficiary in his postretirement years. Such method shall be based upon:

- (1) Recommendation of the actuary for the board of trustees;
- (2) Maintaining the actuarial soundness of the retirement system;
- (3) Its application to the retirement income of members retiring on or after the adoption of such method by the board of trustees; and
- (4) Any additional contribution by the member in an amount not to exceed one-fourth of 1 percent of his monthly earnable compensation.

This Code section shall also be applicable to those members retiring before April 1, 1967.

~~(b)(1) Effective July 1, 1988, the monthly retirement benefit of each beneficiary who was receiving a benefit on July 1, 1981, shall be increased by:~~

~~(A) One dollar for each full year of creditable service, other than creditable service based on forfeited annual and sick leave and creditable service resulting from any projection of service under the provisions of this chapter, which the member had at the time of retirement; plus~~

~~(B) One dollar for each full year which has elapsed from the date of retirement until July 1, 1981,~~

~~provided that, if a beneficiary is receiving a monthly benefit exceeding \$1,500.00 on July 1, 1988, no increase shall be granted to such beneficiary under this paragraph nor shall any portion of such increase be granted to a beneficiary which would cause such beneficiary's total monthly benefit as of July 1, 1988, to exceed \$1,500.00.~~

~~(2) When the postretirement benefit adjustment provided by this subsection has been granted, there shall be no further postretirement benefit adjustments pursuant to the authority of this subsection.~~

~~(c)~~(b) Notwithstanding any other provision of this Code section, no member who becomes a member of this retirement system on or after July 1, 2009, shall be entitled to receive any postretirement benefit adjustment."

**SECTION 6.**

Said title is further amended by repealing and reserving Code Section 47-2-58, relating to commencement date for contributions to retirement system, as follows:

"47-2-58.

~~No contributions to the retirement system shall be made by a state agency or by any members prior to the commencement date as set forth either in paragraph (9) or (10) of Code Section 47-2-1, except for the contribution of the state agencies to an expense fund in order to pay the expenses of setting up and operating the retirement system prior to that date. The board of trustees shall notify all employers, and the employers shall notify the members, that contributions shall commence on that date. The provisions of this chapter regarding such contributions will go into effect on that date. In determining the commencement date, the board of trustees shall be governed by the money made available by the state to carry this chapter into effect. Reserved.~~

#### SECTION 7.

Said title is further amended by revising Code Section 47-2-70, relating to determination of membership and termination, as follows:

"47-2-70.

(a) After January 1, 1950, any person who becomes an employee of any employer which operates under a merit system of personnel administration and which is covered by the retirement system shall become a member of the retirement system as a condition of his or her employment, except as otherwise specifically excluded.

~~(b) Any person who was an employee during the fiscal year ending June 30, 1949, or who becomes an employee prior to January 1, 1950, shall become a member unless prior to January 1, 1950, he files with the board of trustees, on a form provided by it, a notice of his election not to be included in the membership of the retirement system, together with a duly executed waiver of all present and prospective benefits which would otherwise accrue to him by participating in the retirement system. Such an employee may thereafter apply for and be admitted to membership, but without credit for service rendered after July 1, 1949, and prior to the time he becomes a member and without prior service credit, unless he pays into the retirement system the amount of deductible contributions that would have been paid by such member together with interest on such amount equal to the amount of interest earned by the retirement system at 3 1/2 percent per annum had the amounts been paid in during the period. Upon making such payments, he shall be entitled to all service credits from the year 1949.~~

~~(c)~~(b) The membership of any person shall terminate if he or she retires under this retirement system, withdraws his or her contributions, or renders less than one year of service within a period of five consecutive years as a member. No benefit under the retirement system shall accrue to a member's account while he or she is not in service as

an employee and no contribution shall be made to the retirement system by the member, the state, or any other employer during any such time.

~~(d)~~(c) The board of trustees may continue the membership of any person while such person is on leave of absence with stipend for professional training when such leave is approved in writing by the employer for which the employee renders service, provided that a member who receives a stipend while on leave for professional training shall make a monthly contribution to the retirement system, which contribution shall be the same basic percentage of his or her salary as an employee as he or she contributed in the last month prior to the effective date of leave. A member shall be considered as being in service while on such leave."

#### SECTION 8.

Said title is further amended by revising Code Section 47-2-71, relating to membership in the Employees' Social Security Coverage group, determination of employer tax for social security coverage, and notice of referendum with regard to social security coverage, as follows:

"47-2-71.

(a) Any other provisions of law to the contrary notwithstanding, and pursuant to Article VII, Section III, Paragraph I and Article III, Section X of the Constitution of Georgia and Chapter 18 of this title, there is established as of July 1, 1956, Division A of the Employees' Retirement System of Georgia as a separate coverage group to be specifically known as the 'Employees' Social Security Coverage Group.'

~~(b) Any person who was a member of the retirement system as of August 31, 1956, including any new member after that date with prior service or annuity savings credits, shall continue his membership without change in status, which membership shall be designated as the membership of Division B, unless such member expresses in writing to the board of trustees his desire to become a member of Division A.~~

~~(c) Any person who becomes a member on or after September 1, 1956, and who does not have either annuity savings or prior service credits shall have his membership established in Division A, unless prior to the execution of the contract extending social security coverage such individual has expressed his desire in writing to the board of trustees to be a member of Division B. After the execution date of the contract extending social security coverage, a member of Division A shall be ineligible for membership in Division B.~~

~~(d)~~(b) Any person who joins the retirement system as a contributing member on or after the execution date of the contract extending social security coverage shall become a member of Division A, ~~unless he has prior service or annuity savings credits, in which case he shall become a member of Division B pursuant to subsection (b) of this Code section.~~



~~The existence of prior service or annuity savings credits shall be ascertained from the retirement system by the employer at the time of transfer or reemployment. Any person who becomes a member of Division B under this subsection shall, upon written request made prior to a date to be established by the board of trustees, be transferred from Division B to Division A under conditions comparable to the dates and procedures applicable under subsection (b) of this Code section for transfer to Division A.~~

~~(e) Upon written request to the board of trustees and favorable decision by it and subject to applicable federal law, any member of Division B shall be transferred to Division A on a date fixed by the board of trustees, which date shall be no later than six months subsequent to the enactment and approval of permissive federal legislation extending social security coverage to employees of the state and further subject to the following conditions:~~

~~(1) Each member of Division B who elects to transfer to Division A shall pay to the retirement system a lump sum amount representing all retroactive employee contributions in excess of 2 percent of the first \$4,200.00 annual wages as required by the Social Security Act to permit social security coverage to be extended to members of Division B. The equivalent of 2 percent of the first \$4,200.00 annual wages contributed by each member of Division B who has elected not to transfer to Division A, which amount would have otherwise been used for social security contributions, shall be established as a separate record, and such accumulated contributions may be used to provide an additional annuity upon such employee's retirement or a lump sum payment at retirement whenever the Division B benefits are computed on the simplified benefit tables as provided in Code Section 47-2-28;~~

~~(2) Each employer is authorized and directed to pay to the retirement system the required retroactive employer contributions which are required by the Social Security Act in order to extend social security coverage to those members of Division B who elect to transfer to Division A, upon notice by the board of trustees of the amount due. The board of trustees is authorized to adopt and approve regulations which it deems appropriate to facilitate and expedite the transfer of any member of Division B to Division A of the retirement system, provided that those regulations conform to the conditions of applicable federal and state laws.~~

~~(f) Any other provisions of law to the contrary notwithstanding, the accumulated contributions made on account of prior service by a member of Division A shall be reduced by an amount set forth in tables adopted by the board of trustees on August 10, 1956, so as to assure that the aggregate contributions of the state will remain at the present level, with the exception of any increased employer tax as referred to in subsection (h) of this Code section.~~

(g)(c) The retirement allowance of any member of Division A who retires under this chapter and accepts employment from any state department or any agency which is supported in whole or in part by state funds, regardless of the source of such funds, shall be suspended during such time of his or her employment. If he or she is employed in a department subject to this chapter, he or she shall again become a member of Division A but shall contribute only the required social security tax. Upon separation of such member from state employment for any cause, all rights shall be vested in such member the same as if he or she had continued under his or her option to retire.

(h)(d) Any other provisions of law to the contrary notwithstanding, any required employee tax for social security coverage not otherwise retained by employer fiscal officers shall be deducted from each Division A member's individual annuity savings account by the retirement system for payment of such required tax. If the member's annuity savings account is insufficient to cover the required amount of employee tax, it shall be the duty of the fiscal officer of his or her employer to deduct from the current salary of the member such amounts as are necessary for payment of the employee tax. For those members of Division A covered for social security, it shall be the duty of the fiscal officers of the various employers to retain from each of the 5 1/2 percent employee-7 1/2 percent employer contributions for retirement system purposes, 2 percent of the member's first \$4,200.00 annual wages, such amount to apply toward the employee-employer tax required under the Social Security Act. Any additional rate of employee-employer tax for social security shall result in a corresponding increase in the amount of tax payable by the employee and employer. All employee-employer taxes required under the Social Security Act after December 31, 1956, shall be retained by the fiscal officers of the various employers and reported to the board of trustees in accordance with rules and regulations established by the board of trustees. In order to facilitate the making of deductions and to simplify the reporting thereof for those members of Division A covered for social security, the board of trustees shall adopt such tables of employer and employee contributions as will result in uniform monthly contributions to the retirement system throughout the year. Such tables as adopted by the board of trustees shall not be placed in effect prior to January 1, 1963.

~~(i) Any other provisions of this chapter to the contrary notwithstanding, the pension accumulation fund shall be the guaranty fund for guarantee of payment of the employee-employer tax required under the Social Security Act that was paid into that fund for the period of July 1, 1956, through December 31, 1956.~~

(j)(e) Any member of Division A who has reached age 65 may, upon written application to and approval by the board of trustees, discontinue contributions which provide

retirement benefits under this chapter. However, the employee tax provided under the Social Security Act shall be paid by the member.

~~(k) Members of Division A shall be given appropriate notice of a referendum to be held to determine if they will become covered for social security or not. If the referendum is in the affirmative, the board of trustees is authorized to enter into an appropriate agreement on the part of the state for such coverage with an effective date not earlier than July 1, 1956, at which time all provisions in this Code section relative to social security shall become operative."~~

#### SECTION 9.

Said title is further amended by revising Code Section 47-2-72, relating to procedure for electing not to become a member, as follows:

"47-2-72.

~~(a) Any other provision of this article to the contrary notwithstanding, any person who first becomes an employee of an employer at age 60 or later may elect not to become a member of this retirement system. Such election shall be made in writing to the board within 30 days of first becoming an employee of an employer; otherwise, the person shall become a member of this retirement system. The election provided for in this subsection shall be irrevocable.~~

~~(b) Any active member of this retirement system on July 1, 1998, who was age 60 or older when he or she first became a member of this retirement system may elect to withdraw his or her membership and receive the total of his or her employee contributions with regular interest thereon. Such election shall be made in writing to the board not later than August 1, 1998; otherwise, the member shall remain a member of this retirement system. The election provided for in this subsection shall be irrevocable."~~

#### SECTION 10.

Said title is further amended by revising subsection (b) of Code Section 47-2-90, relating to rules and regulations with regard to credit for service and credit for service with the Georgia National Guard, Georgia State Guard, and General Assembly, as follows:

~~"(b) In no case shall more than one year of service be creditable for all service in one calendar year, provided that creditable service performed as a member of the General Assembly shall be in addition to all other service."~~

**SECTION 11.**

Said title is further amended by repealing and reserving Code Section 47-2-95, relating to credit for service during World War I, World War II, or the Korean Conflict, and credit for service in the Georgia National Guard or the Georgia State Guard, as follows:

"47-2-95.

~~No more than ten years of creditable service shall be given for prior service during World War I, World War II, or the Korean Conflict; prior service in the Georgia National Guard or Georgia State Guard, or credit for future such service or any combination of such service, notwithstanding that more than ten years of such service may have been rendered.~~

Reserved."

**SECTION 12.**

Said title is further amended by repealing and reserving Code Section 47-2-96, relating to prior service credit and payments required to obtain credit, as follows:

"47-2-96.

~~(a) In order to receive prior service credit, a member shall pay the contributions he would have made with respect to his earnable compensation for prior service, had the retirement system been in operation when that service was rendered, together with regular interest on that amount to January 1, 1954, at the rate of regular interest in effect on that date. Such service shall include service to an employer that operates or operated a local retirement fund. In determining the earnable compensation of a member for his prior service, the board of trustees shall use the average annual earnable compensation of the member during the last five years of service immediately prior to January 1, 1954, or if he has less than five years of creditable service prior to January 1, 1954, his average annual earnable compensation during his total creditable service. Anything in this chapter to the contrary notwithstanding, a member's prior service accumulations shall be computed to January 1, 1954, in the manner set forth in this subsection, and the accumulated contributions on that service made by an individual prior to January 1, 1954, shall be used in computing the retirement allowance. This Code section shall also apply to current members who transferred their membership from the Teachers Retirement System of Georgia.~~

~~(b) Anything in this chapter to the contrary notwithstanding, any member who received compensation from the state for services rendered by him before January 1, 1954, and any member who before that date rendered service for which prior service credit would be allowable under this Code section shall receive prior service credit for it upon furnishing proper certification to the board of trustees. No credit for any such service shall be allowed for any person first becoming a member after March 31, 1972, nor for any person again~~

becoming a member after March 31, 1972, who had not received credit for such service on or before that date.

~~(c) Anything in this chapter to the contrary notwithstanding, any present or former employee of this state (1) who was a member as of July 1, 1961, (2) who had at least ten years of service prior to January 1, 1950, for which earnable compensation was paid directly to him by a department of state government, and (3) who becomes entitled to benefits under this chapter, after paying required contributions, shall be eligible for and, upon proper certification, shall receive credit for only those prior service accumulations, either adjusted or otherwise, in the same manner as allowed all other eligible members of the retirement system within the year 1953, provided that such individual shall not be eligible to receive benefits until he shall have served as a member at least five years subsequent to July 1, 1961; provided, further, that no such member who previously elected nonmembership in the retirement system or who transferred his membership and credits to this retirement system shall be eligible under this subsection.~~

~~(d) Any other provision of this chapter to the contrary notwithstanding, any former employee of this state (1) who was a member as of July 1, 1957, (2) who had at least 15 years of service prior to July 1, 1953, for which earnable compensation was paid directly to him by a department of state government, and (3) who becomes entitled to benefits under this chapter shall be eligible for and, upon proper certification, shall receive credit for only those prior service accumulations, either adjusted or otherwise, in the same manner as allowed all other eligible members of the retirement system within the year 1953; provided that no such member who previously elected nonmembership or who transferred his membership and credits to this retirement system shall be eligible under this subsection.~~

~~(e) Anything in this chapter to the contrary notwithstanding, any member who is otherwise eligible for prior service credits and who served on active duty in the armed forces of the United States prior to January 1, 1954, shall be entitled to credit for such service, provided that:~~

~~(1) No such credit shall be given for reserve service;~~

~~(2) Credit for such service shall not exceed limits imposed elsewhere in this chapter; and~~

~~(3) No credit shall be granted for such service if that service has been or will be used to satisfy requirements for benefits or allowances from any other state or federal retirement program, excluding federal social security and retirement programs under Public Law 810, 80th Congress, as amended;~~

~~and provided, further, that this shall not prejudice any determination of credit for such service made prior to April 1, 1972. It is not the intent of this subsection to authorize creditable service for any member who retired from active duty in the armed forces of the~~

United States with a benefit or allowance, unless he qualified for his benefit or allowance only because of such injury or disability.

~~(f) Anything in this chapter to the contrary notwithstanding, any member who was on active duty in the armed forces of the United States during the period of the Vietnam Conflict may receive military service credit for such period of active duty up to a maximum of five years, provided that such member shall pay the regular employee contribution of 5 percent of the compensation last paid to him as an employee before entering military service or 5 percent of the compensation first paid to him as an employee after returning from military service, plus 4 1/2 percent interest on such employee contributions, compounded annually to date of payment; provided, further, that no service in the armed forces shall be deemed as creditable under any provisions of this chapter if such service has or will be used in the determination of any member's eligibility for retirement benefits or allowances from any other state or federal retirement program, excluding social security and those retirement programs covered under Public Law 810, 80th Congress, as amended. For the purposes of this subsection, the period of the Vietnam Conflict shall extend from August 5, 1964, through May 7, 1975.~~

~~(g) Anything in this chapter to the contrary notwithstanding, any member who was on active duty in the armed forces of the United States at any time from January 1, 1954, until August 5, 1964, as determined by the person's official military records, may purchase such active duty military service credit, exclusive of reserve service, by paying the required employee contributions on the compensation last paid to the member as an employee prior to entering military service or the compensation first paid to the member as an employee after returning from military service plus 15 percent interest on said employee contributions, compounded annually to date of payment. No service in the armed forces shall be creditable under the provisions of this subsection if such service has or will be used in the determination of any member's eligibility for retirement benefits or allowances from any other state or federal retirement program, excluding social security and those retirement programs covered under the provisions of Title 10 of the United States Code, Public Law 810, 80th Congress, as amended. To be eligible to receive credit for military service under this subsection or any other subsection, the individual shall purchase such credit prior to January 1, 1988. No military service shall be creditable under the provisions of this subsection if creditable service for the same military service has been obtained under any other provision of this chapter; provided, however, that if creditable service for military service previously obtained under this chapter is withdrawn as creditable service, then creditable service for the same military service may be obtained under the provisions of this subsection. Under no circumstances shall credit for military service obtained~~

pursuant to the authority of this subsection be used to qualify for retirement as a result of involuntary separation.

~~(h) Anything in this chapter to the contrary notwithstanding, any active member who became a member of this retirement system prior to 1980 as a result of being transferred by operation of law or the action of a state agency from employment by a county hospital authority to employment by a state agency shall be entitled to receive prior service credit for such member's last continuous period of employment with such county hospital authority immediately prior to such transfer, up to a maximum of ten years; provided, however, that in order to receive such creditable service the member shall pay the regular employer and employee contribution paid by or on behalf of him or her upon first becoming an employee of the state agency, plus 5 percent interest thereon, compounded annually to date of payment; provided, further, that no such service shall be deemed as creditable under any provisions of this chapter if such service has or will be used in the determination of any member's eligibility for retirement benefits or allowances from any other state or federal retirement program, excluding social security and those retirement programs covered under Public Law 810, 80th Congress, as amended.~~

~~(i)(1) Any other provisions of this chapter to the contrary notwithstanding, any member, other than a member who is subject to the provisions of Code Section 47-2-334, who served on active duty in the armed forces of the United States during a period of time provided for in paragraph (2) of this subsection as a member of a National Guard unit which was called into federal service may receive creditable service for such active duty military service subject to the limitations and requirements of this subsection.~~

~~(2) If the active duty military service described in paragraph (1) of this subsection was at any time from August 5, 1964, through May 7, 1975, the member claiming the creditable service shall pay the employee contributions plus interest described in subsection (f) of this Code section as a condition of obtaining such creditable service. If the active duty military service described in paragraph (1) of this subsection was at any time from January 1, 1954, until August 5, 1964, the member claiming the creditable service shall pay the employee contributions plus interest described in subsection (g) of this Code section as a condition of obtaining such creditable service.~~

~~(3) No active duty military service shall be creditable under the provisions of this subsection if such service has been or will be used in the determination of any member's eligibility for retirement benefits or allowances from any other state or federal retirement program, excluding social security and those retirement programs covered under Public Law 810, 80th Congress, as amended. The maximum amount of creditable service which may be obtained pursuant to the provisions of this Code section is five years and the total creditable service for all military service shall not exceed ten years. Creditable service~~

obtained pursuant to the provisions of this subsection may not be used to attain any level of creditable service to qualify for a retirement benefit based on involuntary separation from service.

~~(4) Notwithstanding any other time limitation provided in this chapter for obtaining creditable service for military service, a qualified member may obtain creditable service pursuant to the provisions of this subsection until July 1, 1991.~~

~~(j) Anything in this chapter to the contrary notwithstanding, any member who was on active duty in the armed forces of the United States during any period during which a military draft was in effect, and any member who served an uninterrupted period of active duty which began during any such period, may receive military service credit for such period of active duty up to a maximum of two years, provided that such member shall pay the regular employee contribution of 5 percent of the compensation last paid to such member as an employee before entering military service or 5 percent of the compensation first paid to such member as an employee after returning from military service plus 4 1/2 percent interest on such employee contributions, compounded annually to date of payment; provided, further, that no service in the armed forces shall be deemed as creditable under any provisions of this chapter if such service has or will be used in the determination of any member's eligibility for retirement benefits or allowances from any other state or federal retirement program, excluding social security and those retirement programs covered under Public Law 810, 80th Congress, as amended. Notwithstanding any other time limitation provided in this chapter for obtaining creditable service for military service, a qualified member may obtain creditable service pursuant to the provisions of this subsection by making application therefor prior to December 31, 2003. Reserved.~~

### SECTION 13.

Said title is further amended by repealing Code Section 47-2-96.1, relating to creditable service for temporary full-time employment by legislative branch, which reads as follows:

"47-2-96.1.

(a) As used in this Code section, 'temporary full-time service' means employment by the legislative branch of the state government prior to July 1, 2006, on a full-time basis for less than nine months in any calendar year that did not qualify the employee to be a member of the retirement system.

(b) Any member who rendered temporary full-time service prior to becoming a permanent full-time employee eligible for membership in the retirement system may obtain no more than ten years of creditable service for such service on a month-for-month basis, subject to the following requirements:



(1) One month of creditable service shall be granted for each 20 days of temporary full-time service, not to exceed 12 months of creditable service for all temporary full-time service rendered during any single calendar year, provided that no creditable service shall be granted for less than 60 days of part-time service during a calendar year; and

(2) The member claiming such creditable service shall pay to the board of trustees the employer and employee contribution that would have been paid to the retirement system if the member had been a member during the period for which creditable service is claimed based on compensation actually received for the temporary full-time service which is claimed as creditable service together with regular interest thereon.

(c) The board of trustees shall require such proof of part-time service and compensation received therefor as may be necessary to carry out the provisions of this Code section.

(d) In order to obtain creditable service under this Code section, a member must make application to the board of trustees not later than January 1, 2007.

(e) Nothing in this Code section shall be construed as to allow any former member of the General Assembly to obtain credit for prior legislative service."

#### SECTION 14.

Said title is further amended by repealing Code Section 47-2-96.2, relating to creditable service for uncredited full-time service with executive branch, which reads as follows:

"47-2-96.2.

(a) As used in this Code section, 'uncredited full-time service' means employment by the executive branch of the state government after January 1, 1980, and prior to January 1, 1986, on a full-time salaried basis for which the employee was authorized to accrue annual and sick leave but which did not qualify the employee to be a member of the retirement system.

(b) A member may not obtain more than three years of creditable service for uncredited full-time service. The member claiming such creditable service shall pay to the board of trustees the employer and employee contribution that would have been paid to the retirement system if the member had been a member during the period for which creditable service is claimed based on compensation actually received for the service which is claimed as creditable service together with regular interest thereon.

(c) The board of trustees shall require such proof of service and compensation received therefor as may be necessary to carry out the provisions of this Code section.

(d) In order to obtain creditable service under this Code section, a member must make application to the board of trustees not later than January 1, 1999."

**SECTION 15.**

Said title is further amended by repealing and reserving Code Section 47-2-97, relating to applicability of creditable service under Code Section 47-2-93 or subsection (b) of Code Section 47-2-96 toward involuntary separation benefits and requirement as to full-time employment for credit, as follows:

"47-2-97.

~~(a) Any other provisions of law to the contrary notwithstanding, no creditable service of any nature which may be allowed under Code Section 47-2-93 or subsection (b) of Code Section 47-2-96 shall be used in any manner to qualify a member for involuntary separation benefits.~~

~~(b) No credit shall be given under Code Section 47-2-93 except for full-time state employment; provided, however, that service after January 1, 1954, as a tax collector, tax receiver, or tax commissioner or as an employee of any such tax official shall be deemed to be full-time state employment for the purposes of this retirement system and any service as a tax commissioner, tax receiver, or tax collector or any employee of such tax officials after January 1, 1954, to the date any such official or employee became a member of the retirement system shall be credited as membership service credit upon payment into the retirement system before January 1, 1977, the employer and employee contributions, plus regular interest thereon, for such service. Reserved."~~

**SECTION 16.**

Said title is further amended by revising Code Section 47-2-110, relating to retirement ages, application for a retirement allowance, suspension of retirement allowance upon reemployment, and health benefits, as follows:

"47-2-110.

(a)(1) Upon written application to the board of trustees, any member in service who has reached 60 years of age or who has 30 years of creditable service may retire on a service retirement allowance, provided that he or she has at least five years of creditable service; provided, further, that if he or she became a member after July 1, 1968, he or she has at least ten years of creditable service. The effective date of retirement shall be the first of the month in which the application is received by the board of trustees, provided that no retirement application will, in any case, be effective earlier than the first of the month following the final month of the applicant's employment. Applications for retirement will not be accepted more than 90 days in advance of the effective date of retirement. Separation from service pending approval of the retirement application shall not affect eligibility for a retirement allowance. The provisions of this subsection regarding the effective date of retirement shall apply to all persons making application for retirement

on or after March 15, 1979, and to all persons who have made application prior to March 15, 1979, but to whom payments from the retirement system have not commenced as of that date. Each employer shall certify to the board of trustees the date on which the employee's employment is or will be severed and that no agreement exists to allow the employee to return to service, including service as or for an independent contractor. Any return to employment or rendering of any paid service, including service as or for an independent contractor, for any employer within two consecutive calendar months of the effective date of retirement shall render the severance invalid, nullifying the application for retirement.

(2) Normal retirement age, for purposes of the retirement system, shall be the date the employee has reached 60 years of age, provided that he or she has at least ten years of creditable service or the age of an employee on the date he or she attains 30 years of creditable service; provided, however, that the provisions of this paragraph are subject to change by future legislation in order to comply with federal regulations. For those members who are in service with the Uniform Division of the Department of Public Safety as an officer, noncommissioned officer, or trooper, officers and agents of the Georgia Bureau of Investigation, conservation rangers of the Department of Natural Resources, or in the Department of Revenue as an alcohol and tobacco officer or agent, normal retirement age shall be the date the employee has reached 55 years of age, provided that he or she has at least ten years of creditable service. For purposes of Section 402(l) of the federal Internal Revenue Code regarding distributions from governmental plans for health and long-term care insurance for public safety officers, normal retirement age shall be the earliest date when the employee has satisfied the requirements for a retirement allowance under the retirement system. Except as provided under Article 2 of Chapter 1 of this title, a member's right to his or her retirement allowance is nonforfeitable upon attainment of normal retirement age.

~~(b)(1) Effective July 1, 1983, no member of the retirement system may be required to retire because of age except the following members:~~

~~(A) Those employed as prison guards by the Department of Corrections;~~

~~(B) Those employed by the Uniform Division of the Department of Public Safety as officers and troopers;~~

~~(C) Those employed by the Department of Natural Resources as conservation rangers;~~

~~(D) Those employed by the Department of Revenue as alcohol and tobacco officers or agents;~~

~~(E) Those employed as officers or agents of the Georgia Bureau of Investigation;~~

~~(F) Those employed by the Department of Transportation as enforcement officers prior to July 1, 2001;~~

~~(G) Those employed by the Department of Motor Vehicle Safety as enforcement officers on or after July 1, 2001, and~~

~~(H) Those employed by the State Board of Pardons and Paroles as parole officers as well as other employees of said board who possess the power of arrest.~~

~~(2) Those members specified by paragraph (1) of this subsection who may be required to retire because of age shall be subject to the laws specifying retirement ages for the various classifications of such members or subject to the rules, regulations, or policies specifying retirement ages of the various state departments or agencies employing such members, provided such rules, regulations, or policies are in compliance with other laws of this state. Any state department or agency specified in paragraph (1) of this subsection shall be authorized to employ or continue the employment of any member, regardless of age, with professional, scientific, or technical skills who is so certified to the board of trustees by the state department or agency.~~

~~(c)(b)(1)~~ As used in this subsection, in addition to the definition provided in Code Section 47-2-1, the term 'employer' shall also include the retired member's last employer which reported to the retirement system prior to the member's effective date of retirement. Such term shall also include the Board of Regents of the University System of Georgia.

(2) Except as provided in this subsection, if a member accepts paid employment with or renders services for pay to any employer, including, without limitation, service directly or indirectly as or for an independent contractor, after his or her retirement, payment of his or her retirement allowance shall be suspended and no contributions to the retirement system shall be made on account of such service either by that member or his or her employer, provided that, upon termination of such service, all rights shall vest in that member as if he or she had continued his or her option to retire.

(3) The retirement allowance of a retired member who accepts employment with or renders services to any employer after his or her retirement shall not be suspended if the employee has attained normal retirement age or has not been employed by or rendered service for any employer for at least two consecutive calendar months and performs no more than 1,040 hours of paid employment or paid service, including, without limitation, service as or for an independent contractor, for the employer in any calendar year.

(4) Any employer that employs a retired plan member shall within 30 days of the employee's accepting employment notify the board of trustees in writing stating the name of the plan member and the number of hours the employee is expected to work annually and shall provide such other information as the board may request. If the retired plan member performs more than 1,040 hours in any calendar year, the employer shall so notify the board of trustees as soon as such information is available. Any employer that fails to notify the board of trustees as required by this subsection shall reimburse the

retirement system for any benefits wrongfully paid. It shall be the duty of the retired plan member seeking employment by the employer to notify the employer of his or her retirement status prior to accepting such position. If a retired plan member fails to so notify the employer and the employer becomes liable to the retirement system, the plan member shall hold the employer harmless for all such liability.

~~(d)~~(c) The board of trustees is authorized to provide by rule or regulation for the payment of benefits to members or beneficiaries of the retirement system at a time and under circumstances not provided for in this chapter to the extent that such payment is required to maintain the retirement system as a 'qualified retirement plan' for the purposes of federal income tax laws."

#### SECTION 17.

Said title is further amended by revising Code Section 47-2-111, relating to retirement allowance for members subject to involuntary separation and persons eligible to retire at age 55, as follows:

"47-2-111.

~~(a) Any other provision of law to the contrary notwithstanding, any member stated in subparagraphs (b)(1)(B) through (b)(1)(E) of Code Section 47-2-110 who is subject to the involuntary separation provisions of Code Section 47-2-123 and who retires upon or after attaining the age of 55, whether or not retirement at such age is required by law, shall upon application receive a retirement allowance which shall consist of:~~

~~(1) In the case of a member with at least 20 years of service, the service retirement allowance which would have been payable upon service retirement at age 60 had the member continued in service to age 60 without further change in compensation;~~

~~(2) In the case of a member with at least 25 years of service, 75 percent of the service retirement allowance which would have been payable upon service retirement at age 65 had the member continued in service without further change in compensation; or~~

~~(3) In the case of a member with at least 30 years of service, the service retirement allowance which would have been payable upon service retirement at age 65 had the member continued in service without further change in compensation.~~

~~Any provisions of this chapter to the contrary notwithstanding, in the application of paragraphs (1) through (3) of this subsection relating to allowances other than for disability or death, projected retirement allowance computations shall be made on the basis of the member's highest total monthly earnable compensation, as reflected by monthly contributions made during the last 24 calendar months in which the member had made contributions, except that no salary increase by adjustment in compensation in any manner~~

~~in excess of 10 percent during the last 12 months of membership service shall be included in the projected computation.~~

(b) Any other provision of this chapter to the contrary notwithstanding, any member employed by the Uniform Division of the Department of Public Safety as an officer, a noncommissioned officer, or a trooper; by the Georgia Bureau of Investigation as an officer or agent; by the Department of Natural Resources as a conservation ranger; or by the Department of Revenue as an alcohol and tobacco officer or agent or as an officer or agent of the Special Investigations Unit shall be eligible to retire at age 55 if he or she has the minimum number of years of creditable service provided in Code Section 47-2-110, and upon retirement such member shall be paid not less than the service retirement allowance which would have been payable to such member upon service retirement at age 65 without a change in compensation and with the same number of years' creditable service to which such member is entitled at the time of retirement."

#### SECTION 18.

Said title is further amended by revising subsection (a) of Code Section 47-2-120, relating to retirement allowances, as follows:

"(a) Upon service retirement, a member shall receive a service retirement allowance which shall consist of:

(1) An annuity which shall be the actuarial equivalent of his or her accumulated contributions at the time of his or her retirement; and

(2) A pension equal to the annuity allowable at age of retirement, but not to exceed an annuity which would have been allowed at age 65, which pension shall be computed on the basis of his or her contributions made prior to attaining age 65, provided that any member may continue his or her contributions after attaining 65 years of age, and by so doing shall receive membership service credit for such period of time, which shall be used in the computation of retirement allowances; ~~and~~

~~(3) If he has a prior service certificate in full force and effect, an additional pension which shall be equal to the annuity allowable at age of retirement, provided that such pension does not exceed the annuity which would have been allowable at age 65 by more than twice the amount of his prior service accumulations as defined in Code Section 47-2-96 with regular interest on such amount as from time to time in effect, which interest shall be figured from the date of establishment until the earlier of the date of his retirement or the date on which he attains 65 years of age."~~

**SECTION 19.**

Said title is further amended by repealing Code Section 47-2-142, relating to credit for prior service rendered by persons transferred under loan to a federal agency but ineligible for federal service retirement membership who served overseas with the Red Cross during World War II, which reads as follows:

"47-2-142.

Anything in this chapter to the contrary notwithstanding, those persons who were members of the retirement system on January 1, 1973, and who (1) were transferred under loan from an employer to a federal agency during World War II; (2) during the period of the loan, were selected by the United States government from official registers of the State Personnel Administration, paid according to state salary schedules, but were ruled ineligible for federal civil service retirement membership; (3) were transferred from an employer to a federal agency, but whose work was continued under the supervision and control of the employer; or (4) resigned or took a leave of absence from an employer to accept overseas service with the American Red Cross or other Red Cross organization during World War II and who were subsequently rehired or reinstated by an employer shall be entitled to service credit for periods during which they were so employed."

**SECTION 20.**

Said title is further amended by repealing and reserving Code Section 47-2-160, relating to inclusion of General Assembly members in retirement system, effect on rights under the Georgia Legislative Retirement System, rules and regulations, and amount and financing of contributions, as follows:

"47-2-160.

~~(a) Effective May 1, 1971, members of the Georgia Legislative Retirement System under Chapter 6 of this title shall become members of the Employees' Retirement System of Georgia and shall be subject to all conditions and provisions of this chapter, provided that this Code section shall not deny any such member any rights and privileges now provided for under the Georgia Legislative Retirement System.~~

~~(b) On and after May 1, 1971, future members of the General Assembly, the Clerk of the House of Representatives, and the Secretary of the Senate and on and after March 27, 1972, doorkeepers and messengers for either house of the General Assembly shall, upon taking office, become members of this retirement system and shall be ineligible for membership in the Georgia Legislative Retirement System.~~

~~(c) Present beneficiaries of the Georgia Legislative Retirement System shall continue to receive retirement allowances or other benefits under Chapter 6 of this title as obligations of the Employees' Retirement System of Georgia.~~

~~(d) The board of trustees is authorized to establish rules and regulations in order to carry out this Code section, including, but not limited to, rules and regulations with regard to the transfer to the appropriate accounts within the retirement system of the member's account, the accumulation account, and such assets that are now held in the name of the Georgia Legislative Retirement System.~~

~~(e) In order to carry out this Code section, the future contributions made by the state to the retirement system shall be determined by the board of trustees each year on the basis of the most recent actuarial valuation; and it shall certify to the legislative fiscal officer the contributions owed by the state to the retirement system. The state's contributions shall be financed from funds appropriated to the General Assembly and shall include such sums as are found necessary in order to create reserves in the retirement system sufficient (1) to cover the cost of the retirement allowances then currently accruing under the retirement system, (2) to include a contribution each year toward the cost of service prior to January 1, 1967, and (3) to cover any administrative expense which the board of trustees may incur under this Code section. The legislative fiscal officer is authorized and directed to pay to the board of trustees from funds appropriated to the General Assembly the future contributions of the state, together with the funds necessary to cover the required employer contributions for social security coverage. Reserved."~~

## **SECTION 21.**

Said title is further amended by repealing and reserving Code Section 47-2-161, relating to membership service credit for service as a member of the General Assembly between January 1, 1954, and January 1, 1967, as follows:

~~"47-2-161.~~

~~Any member who was an employee of a state department, as reflected in the report of the state auditor, under Code Section 50-6-27, for the fiscal years ending June 30, 1967, or June 30, 1970, and who was a member of the General Assembly between January 1, 1954, and January 1, 1967, may receive membership service credit for service as a member of the General Assembly, upon payment to the retirement system of an amount equal to 6 percent of his annual base pay and allowances received during such period for services as a member of the General Assembly, provided that such payment is made by January 1, 1982; provided, further, that no more than one year of creditable service shall be allowed for all service in a calendar year. Upon payment of such contributions, such member shall be eligible for any prior service allowable under this chapter. The provisions of this Code section shall be applicable for the establishment of service credit under subsection (k) of Code Section 47-2-244. Reserved."~~



**SECTION 22.**

Said title is further amended by repealing Code Section 47-2-166, relating to membership of persons elected at the November, 1966, general election, employer contributions, and use of General Assembly service for involuntary separation allowance, which reads as follows:

"47-2-166.

(a) Any person who was elected as a member of the General Assembly at the November, 1966, general election and who was a member of the retirement system at the time he took his oath of office as a member of the General Assembly shall be continued as a member of the retirement system in the same manner as any other member of the retirement system during all continuous terms of office, provided that he has not lost his membership in the retirement system and he makes the contributions required under the retirement system.

(b) The legislative fiscal officer is authorized and directed to pay employer contributions for members under this Code section from the funds appropriated for or otherwise made available for the operations of the legislative branch of government of the state. Service credited to a member under this Code section shall not be counted as creditable service toward an involuntary separation allowance under this chapter."

**SECTION 23.**

Said title is further amended by repealing Code Section 47-2-167, relating to rights of persons who were messengers or doorkeepers and who were members of the system as of January 8, 1973, which reads as follows:

"47-2-167.

Any person who was serving as messenger or doorkeeper of either house of the General Assembly on January 8, 1973, and who was a member of the retirement system on that date shall:

(1) Acquire the same rights and credits in the same manner and under the same conditions; and

(2) Be authorized to make contributions to the retirement system in the same amounts, in the same manner, and under the same conditions, as would a member of the General Assembly under the Georgia Legislative Retirement System."

**SECTION 24.**

Said title is further amended by repealing Code Section 47-2-168, relating to credit for service to the legislative branch of government by persons employed by the Legislative Services Committee prior to May 1, 1959, and contributions, which reads as follows:

873 "47-2-168.  
874 Anything in this chapter to the contrary notwithstanding, any employee of the legislative  
875 branch of government who was employed by the Legislative Services Committee prior to  
876 May 1, 1959, shall receive creditable service, year for year, for service to any officer in his  
877 official capacity or to any department, division, or office of either house of the legislative  
878 branch of government. All contributions which would have been paid shall be paid by the  
879 employer into the pension accumulation fund."

880 **SECTION 25.**

881 Said title is further amended by repealing and reserving Code Section 47-2-180, relating to  
882 right to a prior service certificate for service as a teacher in the public schools of Georgia and  
883 contents of application for a certificate, as follows:

884 "47-2-180.

885 ~~Anything in this chapter to the contrary notwithstanding, any employee who, prior to his~~  
886 ~~employment with an employer subject to this chapter, was a teacher in the public schools~~  
887 ~~of this state shall be entitled to a prior service certificate for service rendered as a teacher~~  
888 ~~in such public schools, provided that he filed an application with the board of trustees by~~  
889 ~~May 4, 1949. Such application shall contain satisfactory evidence of such service as a~~  
890 ~~teacher and a record of earnable compensation for any portion of such service rendered~~  
891 ~~during the last five years immediately prior to July 1, 1949. Reserved."~~

892 **SECTION 26.**

893 Said title is further amended by repealing and reserving Code Section 47-2-200, relating to  
894 membership of heads of state departments or agencies who are constitutional officers,  
895 contributions, service credits, retirement allowances, and survivors benefits, as follows:

896 "47-2-200.

897 ~~(a) The provisions of this or any other law to the contrary notwithstanding, the head of any~~  
898 ~~state department or agency who is an elected constitutional officer and who was previously~~  
899 ~~ineligible by law for membership in the retirement system may, at any time on or before~~  
900 ~~March 31, 1965, elect to become a member of the retirement system by notifying the~~  
901 ~~director of the Employees' Retirement System of Georgia.~~

902 ~~(b) Upon the effective date of his membership, he shall begin making regular employee~~  
903 ~~contributions under this chapter and shall be entitled to all the retirement allowances and~~  
904 ~~credits under it in the same manner as if he had become a member of the retirement system~~  
905 ~~on January 1, 1950, which credits shall include credit for prior service and any service~~  
906 ~~performed by him as an employee after that date.~~

~~(c) All employer contributions which would have been reported for such a person between January 1, 1950, and April 1, 1964, shall be paid by the employer into the pension accumulation fund in such manner and over such period of time as shall be agreed upon between the board of trustees and the employer.~~

~~(d) Eligibility for survivors benefits for any such person shall be determined on the same basis as that applicable to all other members who were in state employment on or after January 1, 1953, and benefit amounts shall be based upon the age of such person on the effective date of his membership with the retirement system. Reserved.~~

#### SECTION 27.

Said title is further amended by repealing and reserving Code Section 47-2-201, relating to director status inhibiting eligibility for corresponding emeritus positions, as follows:

~~"47-2-201.~~

~~The provisions of this or any other law to the contrary notwithstanding, any person who becomes director of the Office of Treasury and Fiscal Services, State School Superintendent, Commissioner of Insurance, Secretary of State, Attorney General, Commissioner of Labor, Commissioner of Agriculture, or Public Service Commissioner after April 1, 1964, shall become a member of the retirement system and shall not be eligible for the corresponding emeritus position, provided that any person holding any of these offices on April 1, 1964, shall not be prohibited from appointment to the corresponding emeritus position. Reserved.~~

#### SECTION 28.

Said title is further amended by repealing and reserving Code Section 47-2-224, relating to mandatory retirement age and monthly benefits for certain members of the Department of Natural Resources and of the Department of Revenue and waiver of mandatory retirement age, as follows:

~~"47-2-224.~~

~~(a) For purposes of this Code section, the term 'highest average compensation' means the member's highest average monthly earnable compensation during a period of eight consecutive calendar quarters while a member of the retirement system but shall not include any decrease in salary that is in excess of two 5 percent decreases during such eight calendar quarters.~~

~~(b) Any other provisions of this chapter to the contrary notwithstanding, every person who is in service on June 30, 1974, as a conservation ranger of the Department of Natural Resources, or in the Department of Revenue as an alcohol and tobacco officer or agent; every person who enters or reenters such service on or after July 1, 1974; every person who~~

~~is in service in the Department of Revenue as an officer or agent of the Special Investigations Unit on June 30, 1978, and every person who enters or reenters such service on or after July 1, 1978, shall be deemed a member under this Code section and shall retire upon reaching the mandatory retirement age prescribed by subsection (c) of this Code section; and upon retirement he shall receive the regular retirement benefits under this chapter, provided that in any case he shall receive a monthly retirement benefit equal to at least 2 percent of his highest average compensation for each year of creditable service; provided, further, that he has filed an application therefor in a manner similar to that provided in Code Section 47-2-110.~~

~~(c) Any member subject to this Code section shall be retired on the last day of the month following the month in which he reaches 55 years of age, provided that, during the years 1974 through 1979, any such member may be retired on the last day of the month following the month in which he reaches the retirement age set forth below:~~

<del>Year</del>	<del>Retirement Age</del>
<del>1974.....</del>	<del>60 or over</del>
<del>1975.....</del>	<del>59</del>
<del>1976.....</del>	<del>58</del>
<del>1977.....</del>	<del>57</del>
<del>1978.....</del>	<del>56</del>
<del>1979.....</del>	<del>55</del>

~~(d) Any member 60 years of age or over on July 1, 1974, shall be retired on July 31, 1974. During the years 1975 through 1979, any member who has reached one of the mandatory retirement ages specified in this Code section by January 1 of a year shall be retired on January 31 of that year.~~

~~(e) The Board of Natural Resources may waive the mandatory retirement ages specified in this Code section for conservation rangers as necessary to permit members who entered such service in the department on or before June 30, 1965, to complete service sufficient to provide them with 25 years of total creditable service. Such a member shall be retired on the last day of the month following the month in which he completes such service. The Board of Natural Resources, in its discretion, may waive the mandatory retirement ages specified in this Code section for conservation rangers in a supervisory classification upon application of such members or upon the initiation by the board of trustees, provided that such waivers to members in a supervisory classification shall not be extended to such members who have reached 60 years of age.~~

~~(f) Subsections (c) through (e) of this Code section shall not apply to any conservation ranger in a supervisory classification whose supervisory duties are not all or predominantly in the field of law enforcement.~~

~~(g) The mandatory retirement ages specified for an alcohol and tobacco officer or agent of the Department of Revenue may be waived by the state revenue commissioner as necessary to permit such members who enter service on or before January 31, 1974, to complete service sufficient to provide them with 25 years of total creditable service. Such a member shall be retired on the last day of the month following the month in which he completes such service. The mandatory retirement ages specified may also be waived by the state revenue commissioner, at his discretion, for alcohol and tobacco officers or agents in a supervisory classification upon application of such officers or agents or upon initiation by the state revenue commissioner, provided that such waivers to members in a supervisory classification shall not be extended to such members who have reached 60 years of age. This subsection shall not apply to any alcohol and tobacco officer or agent in a supervisory classification whose supervisory duties are not all or predominantly in the field of law enforcement.~~

~~(h) The mandatory retirement ages may be waived by the state revenue commissioner for an officer or agent of the Special Investigations Unit as necessary to permit such members who entered service on or before January 31, 1974, to complete service sufficient to provide them with 25 years of total creditable service. Such a member shall be retired on the last day of the month following the month in which he completes such service. The mandatory retirement ages may also be waived by the state revenue commissioner, in his discretion, for officers or agents of the Special Investigations Unit in a supervisory classification upon application of such officers or agents or upon initiation by the commissioner, provided that such waivers to members in a supervisory classification shall not be extended to such members who have reached 60 years of age. This subsection shall not apply to any officer or agent of the Special Investigations Unit in a supervisory classification whose supervisory duties are not all or predominantly in the field of law enforcement. Reserved.~~

## SECTION 29.

Said title is further amended by repealing and reserving Code Section 47-2-261, relating to transfers of credits and funds from the District Attorneys Retirement Fund of Georgia upon employment by an agency subject to the Employees' Retirement System of Georgia, as follows:

"47-2-261.

~~(a) Anything in this chapter to the contrary notwithstanding, any member of the District Attorneys Retirement Fund of Georgia who without a break in service becomes an employee of an employer under the retirement system who desires to transfer his or her credits in the District Attorneys Retirement Fund of Georgia to the retirement system shall file an application for the transfer of such credits with the board of trustees. Upon transfer of funds pursuant to Code Section 47-12-44, he or she shall be given all creditable service otherwise authorized by this chapter.~~

~~(b) Any person who is subject to the provisions of subsection (b) of Code Section 47-23-46 and who elects to reestablish membership in this retirement system pursuant to such subsection shall receive such creditable service as the sum paid to this retirement system pursuant to such subsection will warrant without creating any unfunded actuarial accrued liability as to this retirement system. Reserved.~~

### SECTION 30.

Said title is further amended by revising Code Section 47-2-262, relating to membership in the retirement system of assistant district attorneys and employees of the Prosecuting Attorneys' Council, notice of election to become a member, and contributions, as follows:

"47-2-262.

(a) As used in this Code section, the term:

(1) 'Assistant district attorneys' means assistant district attorneys who are compensated from state funds pursuant to Code Section 15-18-14.

(2) 'Prosecuting Attorneys' Council of the State of Georgia' means the Prosecuting Attorneys' Council of the State of Georgia created by Article 2 of Chapter 18 of Title 15.

(b) Each assistant district attorney and each employee of the Prosecuting Attorneys' Council of the State of Georgia, hereinafter in this Code section collectively referred to as 'employee' or 'employees,' ~~employed on June 30, 1979, may elect to become a member of the Employees' Retirement System of Georgia. Any such employee electing to become a member of the retirement system shall so notify the board of trustees not later than October 1, 1979. Any such employee who failed to notify the board of trustees by that date shall not at any time thereafter be eligible for membership in the retirement system. Any person~~ who becomes an employee on or after July 1, 1979, shall become a member of the Employees' Retirement System of Georgia as a condition of his or her employment, unless he or she is eligible for membership in another publicly supported retirement or pension system or fund which provides retirement benefits based wholly or partially on compensation of such employee paid from state funds. An employee who is eligible for membership in any such other publicly supported retirement or pension system or fund may

elect to become a member of the retirement system in lieu of membership in such other publicly supported retirement or pension system or fund by notifying the board of trustees of such election within 90 days after becoming employed with the Prosecuting Attorneys' Council of the State of Georgia. Any such employee who fails to notify the board of trustees within such time shall not at any time thereafter be eligible for membership in the retirement system. The state salary paid to employees who become members of the retirement system shall be the basis for employee and employer contributions for such employees. All employer contributions required by this chapter for such members shall be paid from funds appropriated or otherwise available. The Prosecuting Attorneys' Council of the State of Georgia shall deduct from the state salaries payable to such members the employee contributions required by this chapter.

~~(c) Any person who was required to become a member of this retirement system by operation of subsection (b) of this Code section but who failed to do so at the time he or she was so required because of an administrative error may receive creditable service for all or a portion of such period of prior service by paying to the board of trustees an amount which would warrant the grant of creditable service without creating any additional actuarial accrued liability as to the retirement system. Such payment may include a transfer of funds from a money purchase pension plan maintained by the employee's employer prior to July 1, 2004, which shall be credited to the employee's annuity account established by the retirement system. The employee's employer is authorized to supplement such amount."~~

### SECTION 31.

Said title is further amended by revising Code Section 47-2-266, relating to membership of judicial employees and contributions, as follows:

"47-2-266.

(a) As used in this Code section, the term:

(1) 'Judicial employee' means:

(A) A full-time assistant to a district administrative judge and any full-time secretarial or clerical judicial administrative district employee employed pursuant to the provisions of Code Section 15-5-6;

(B) A full-time employee of The Council of Superior Court Judges of Georgia provided for in Code Section 15-6-34; and

~~(C) A full-time employee employed for the purpose of assisting sentence review panels provided for in Code Section 17-10-6; and~~

~~(D)~~(C) A full-time court administrator for a judicial circuit employed pursuant to the provisions of Code Section 15-6-28.

(2) 'Prior service as a judicial employee' means service as a judicial employee rendered prior to July 1, 1990, or prior to July 1, 1992, as applied to a judicial employee specified in subparagraph ~~(D)~~(C) of paragraph (1) of this subsection.

(b) Effective on July 1, 1990, or on July 1, 1992, as applied to a judicial employee specified in subparagraph ~~(a)(1)(D)~~ (a)(1)(C) of this Code section, or on first becoming a judicial employee at any time after either such date, as applicable, each judicial employee shall become a member of the Employees' Retirement System of Georgia as a condition of employment.

~~(c) Any person becoming a member of the retirement system pursuant to the provisions of this Code section shall be subject to the provisions of Code Section 47-2-334, except that any member of the retirement system who, without any break in service, accepts employment as a judicial employee shall continue in the same membership status possessed by the member immediately prior to accepting such employment without any interruption in membership service and without the loss of any creditable service.~~

~~(d)~~(c) The salary paid from state funds to each judicial employee shall be the basis for employee and employer contributions to the retirement system for the purposes of this Code section. All employer contributions, including employee contributions made by the employer on behalf of members, shall be paid from funds appropriated or otherwise made available for the operation of the judicial branch of the state government. Employee contributions of members under this Code section shall be deducted and remitted to the board of trustees by the appropriate employing authority.

~~(e)~~(d) Any person who was a member of the retirement system immediately prior to becoming a judicial employee and who has not withdrawn employee contributions from the retirement system shall receive full creditable service for membership service in the retirement system which was completed prior to becoming a judicial employee and shall have the same membership status in the retirement system which the person possessed immediately prior to becoming a judicial employee.

~~(f)~~(e)(1) A person becoming a member of the retirement system pursuant to the provisions of this Code section may obtain creditable service for prior service as a judicial employee if the following payments are made to the board of trustees:

(A) The person claiming the creditable service shall pay the employee contributions that would have been paid to the retirement system if the person had been a member during the period for which creditable service is claimed plus regular interest on such employee contributions compounded annually from the time the prior service was rendered to the date of payment; and

(B) The Council of Superior Court Judges of Georgia, the president of The Council of Superior Court Judges of Georgia, or the district administrative judge employing the



person claiming the creditable service shall pay the employer contributions that would have been paid to the retirement system if the person claiming the creditable service had been a member during the period of time for which creditable service is claimed plus regular interest on such employer contributions compounded annually from the time the prior service was rendered to the date of payment. For prior service as a judicial employee specified in subparagraph ~~(a)(1)(D)~~ (a)(1)(C) of this Code section, the employer contributions plus interest required by this subparagraph shall be paid by ~~the~~ The Council of Superior Court Judges of Georgia from funds appropriated or available for the operation of the superior courts.

(2) The employee and employer contributions provided for in paragraph (1) of this subsection shall be determined on the basis of compensation actually received as a judicial employee during the period of prior service for which creditable service is claimed. The employer contributions plus interest thereon provided for in subparagraph (B) of paragraph (1) of this subsection may be paid from any funds of the judicial branch of the state government appropriated or otherwise available to The Council of Superior Court Judges of Georgia or district administrative judges or appropriated or available for the operation of the superior courts.

~~(3) Any member qualified to obtain creditable service pursuant to the authority of subparagraph (a)(1)(D) of this Code section shall apply to the board of trustees for such creditable service by not later than July 1, 1993."~~

### SECTION 32.

Said title is further amended by revising Code Section 47-2-292, relating to merit system of personnel administration for county revenue employees, membership in retirement system, contributions, and credit for prior service, as follows:

"47-2-292.

(a) The offices of the tax commissioners, tax collectors, and tax receivers of the counties of this state are declared to be adjuncts of the Department of Revenue, such offices assisting in the returning and collecting of state taxes. All tax commissioners, tax collectors, and tax receivers and employees in their offices shall be subject to a merit system of personnel administration, as promulgated by each such office, under which all such officials and employees shall perform services on the basis of merit, fitness, and efficiency.

~~(b) All individuals who served as such officials and employees on or after December 1, 1956, are eligible to become members of Division A of the retirement system. Any individual who becomes such an official or employee after August 1, 1958, shall become a member of Division A of the retirement system as a condition of his employment.~~

1155 (c)(b) The official in charge of such office, if he or she is responsible for the payment of  
1156 the employees in that office, or the governing authority of the county, if the official and the  
1157 employees are paid by it, shall deduct or collect from each member the employee  
1158 contributions required by this chapter and shall remit the same to the retirement system as  
1159 required by regulations. The state revenue commissioner is authorized and directed to pay  
1160 from the funds appropriated for the operation of the Department of Revenue, the employer  
1161 contributions required by this chapter, upon receipt of an invoice from the retirement  
1162 system.

1163 (d)(c) In addition to the regular employer contributions required by this chapter, the state  
1164 revenue commissioner is authorized and directed to pay from the funds appropriated for  
1165 the operation of the Department of Revenue an additional contribution, as determined by  
1166 the board of trustees, in a regular monthly amount sufficient to amortize, within a period  
1167 of not more than 20 years, the prior service values of such members.

1168 ~~(e) All tax commissioners, tax collectors, tax receivers, and the employees in their offices~~  
1169 ~~who were in service on or after December 1, 1956, shall be entitled to all prior service~~  
1170 ~~credits authorized under this chapter in the same manner as if they had been members of~~  
1171 ~~the retirement system on such date, provided that prior service credits shall be available~~  
1172 ~~only to persons who become members at the time coverage was originally extended to~~  
1173 ~~them. No prior service credit shall be available to a person who became such an official or~~  
1174 ~~employee after August 1, 1958. The value of the prior service credits under this Code~~  
1175 ~~section shall not be in excess of the value of 25 years of prior service.~~

1176 (f)(d) Except for those persons holding office on June 30, 1983, and except as otherwise  
1177 provided by subsection (h) (f) of this Code section, any person who becomes a tax  
1178 commissioner, tax collector, or tax receiver at any time after June 30, 1983, shall be a  
1179 member of the retirement system under the provisions of Code Section 47-2-334 as a  
1180 condition of holding office. Any person holding office as a tax commissioner, tax collector,  
1181 or tax receiver on June 30, 1983, except such officials who are then members of the  
1182 retirement system and except as otherwise provided by subsection (h) (f) of this Code  
1183 section, shall have the option of becoming a member of the retirement system, and such  
1184 option must be exercised by not later than June 30, 1984. Such officials electing  
1185 membership in the retirement system may obtain creditable service under the retirement  
1186 system for actual previous service as tax commissioner, tax collector, or tax receiver or as  
1187 an employee of any such official by paying to the board of trustees the regular employer  
1188 and employee contributions for each year or portion thereof claimed as previous service,  
1189 with the computation of such contributions being based on the compensation of the official  
1190 at the time of becoming a member of the retirement system. In addition to such employer  
1191 and employee contributions, the official claiming such previous service shall pay interest

at the rate of 6 percent per annum on the amount of such contributions compounded annually from the time the previous service was rendered until payment is made to the board of trustees. The payment required for such previous service shall be made to the board of trustees at the time application is made for membership in the retirement system. Except for the right to obtain creditable service for previous service as provided in this subsection, any official holding office on June 30, 1983, who elects membership in the retirement system shall be under the provisions of Code Section 47-2-334.

~~(g)~~(e) Except for those persons in employment on June 30, 1983, and except as otherwise provided by subsection ~~(h)~~ (f) of this Code section, any person who becomes an employee of a tax commissioner, tax collector, or tax receiver at any time after June 30, 1983, shall have the option, which must be exercised within 180 days after the date of employment, of becoming a member of the retirement system under the provisions of Code Section 47-2-334. Any person employed by a tax commissioner, tax collector, or tax receiver on June 30, 1983, except such employees who are then members of the retirement system and except as otherwise provided by subsection ~~(h)~~ (f) of this Code section, shall have the option of becoming a member of the retirement system, and such option must be exercised by not later than June 30, 1984. Such employees electing membership in the retirement system may obtain creditable service under the retirement system for actual previous service as an employee of a tax commissioner, tax collector, or tax receiver by paying to the board of trustees the regular employer and employee contributions for each year or portion thereof claimed as previous service, with the computation of such contributions being based on the compensation of the employee at the time of becoming a member of the retirement system. In addition to such employer and employee contributions, the employee claiming such previous service shall pay interest at the rate of 6 percent per annum on the amount of such contributions compounded annually from the time the previous service was rendered until payment is made to the board of trustees. The payment required for such previous service shall be made to the board of trustees at the time application is made for membership in the retirement system. Except for the right to obtain creditable service for previous service as provided in this subsection, any person employed on June 30, 1983, who elects membership in the retirement system shall be under the provisions of Code Section 47-2-334.

~~(h)~~(f) Notwithstanding any other provisions of this Code section, no tax commissioner, tax collector, tax receiver, or any employee of any such official shall be eligible for membership in the retirement system if such official or employee is covered or becomes covered by any other public retirement or pension system, excluding social security coverage and coverage under any county or other local retirement or pension system. The provisions of subsections (a), ~~(e)~~ (b), and ~~(d)~~ (c) of this Code section shall apply to any tax

1229 officials or their employees who become members of the retirement system pursuant to  
1230 subsections ~~(f)~~ (d) and ~~(g)~~ (e) of this Code section."

1231 **SECTION 33.**

1232 Said title is further amended by revising subsection (c) of Code Section 47-2-298, relating  
1233 to employees of county departments of family and children services, as follows:

1234 "(c) Employees or former employees of a county department of family and children  
1235 services were in service on July 1, 1996, and who are subject to the provisions of this Code  
1236 section ~~shall~~ and who failed to exercise the option provided by this Code section by  
1237 notification in writing to the board of trustees of this retirement system, the board of  
1238 trustees or other managing body of the local retirement system, and to the county governing  
1239 authority in a timely manner shall be forever barred from exercising such option. ~~Such~~  
1240 ~~notification must be made by not later than December 31, 1996.~~ For employees or former  
1241 employees of a county department of family and children services who become members  
1242 of this retirement system after July 1, 1996, such election and notification must be made  
1243 within six months of becoming a member of this retirement system. Any such employee  
1244 failing to exercise the option granted by this Code section within such time limitation shall  
1245 not at any time thereafter be eligible to become a member of this retirement system as an  
1246 employee of a county department of family and children services. Any such employee  
1247 shall make payment to the board of trustees of this retirement system of a sum equal to  
1248 ~~their~~ his or her employee contributions which had been paid to the local retirement system  
1249 during the years of service for which credit is being claimed and thereafter shall not be  
1250 entitled to receive any benefit from the local retirement system."

1251 **SECTION 34.**

1252 Said title is further amended by repealing Code Section 47-2-299, relating to creditable  
1253 service for service as employee of private nonprofit hospital, which reads as follows:

1254 "47-2-299.

1255 (a) Any member who is an employee of a community service board created by Code  
1256 Section 37-2-6 may obtain creditable service for prior service as an employee of a private  
1257 nonprofit hospital which was deemed to be the community health center through a  
1258 contractual master agreement with the Department of Human Resources and which was  
1259 authorized to bill Medicaid for outpatient clinic option services under the state community  
1260 mental health program prior to December 31, 1991, and who, without a break in service,  
1261 became an employee of the community service board in the same position he or she held  
1262 with the private hospital. Such credit shall be granted regardless of whether any prior

service has been used or may be used in the determination of the member's eligibility for retirement benefits or allowances in a private retirement system.

(b) In order to obtain creditable service as provided by this Code section, the member shall make application to the board of trustees in such form as the board deems proper, accompanied by such evidence of prior employment as the board deems necessary and payment of such amount as determined by the actuary as necessary to grant such benefit without creating any accrued actuarial liability as to this retirement system.

(c) Application for the creditable service provided by this Code section must be made not later than December 31, 2002."

### SECTION 35.

Said title is further amended by repealing and reserving Code Section 47-2-311, relating to credit for service by persons formerly employed by the Georgia Warm Springs Foundation and payments required in order to obtain credit, as follows:

"47-2-311.

~~Any member who was formerly an employee of the Georgia Warm Springs Foundation but who became an employee of the state under the terms of an agreement, effective November 1, 1973, between the state and the Georgia Warm Springs Foundation and who became a member of the retirement system shall be eligible to receive credit for previous employment service with the Georgia Warm Springs Foundation, upon payment to the retirement system of his accrued liability, as determined by the board of trustees. This option must be exercised by such member not later than December 31, 1974. Any member electing this option may purchase all or any portion of his previous employment service with the Georgia Warm Springs Foundation and full payment for the accrued liability of such service shall be made at the time of such election. Each such member shall be allowed one election and no additional service may subsequently be purchased. Reserved."~~

### SECTION 36.

Said title is further amended by repealing and reserving Code Section 47-2-319, relating to membership in the retirement system of officers and employees of the Georgia Hazardous Waste Management Authority and contributions, as follows:

"47-2-319.

~~(a) As used in this Code section, the term 'Georgia Hazardous Waste Management Authority' or 'authority' means the Georgia Hazardous Waste Management Authority established by Article 4 of Chapter 8 of Title 12.~~

~~(b) Effective on July 1, 1990, or on first becoming officers or employees of the Georgia Hazardous Waste Management Authority, all officers and employees of the Georgia~~

~~Hazardous Waste Management Authority shall become members of the retirement system. Any officer or employee of the authority who was already a member of the retirement system on July 1, 1990, and any member of the retirement system who, without any break in service, becomes an officer or employee of the authority on or after July 1, 1990, shall continue in the same membership status without any interruption in membership service and without the loss of any creditable service. Except as otherwise provided in this subsection, any person becoming a member of the retirement system pursuant to the provisions of this Code section shall be subject to the provisions of Code Section 47-2-334. (c) All employer contributions, including employee contributions made on behalf of members, which are required by this chapter shall be made for members who are subject to the provisions of this Code section from funds appropriated or otherwise available for the operation of the Georgia Hazardous Waste Management Authority. The authority shall deduct from the salaries payable to such members the additional employee contributions required by this chapter. Reserved."~~

#### SECTION 37.

Said title is further amended by repealing and reserving Code Section 47-2-325, relating to membership in retirement system of prior employees of the Foundation for Public Broadcasting in Georgia, Inc., as follows:

~~"47-2-325.~~

~~Any member who was formerly an employee of the Foundation for Public Broadcasting in Georgia, Inc., who became an employee of the Georgia Public Telecommunications Commission created July 1, 1990, by Chapter 13 of Title 20, and who became a member of this retirement system at that time shall be eligible to receive credit for previous employment service with the Foundation for Public Broadcasting in Georgia, Inc., upon payment to the retirement system of his or her accrued liability, as determined by the board of trustees. Such option must be exercised by such member not later than December 31, 1998. Any member electing such option may purchase all or any portion of his or her previous employment service with the Foundation for Public Broadcasting in Georgia, Inc., and full payment for the accrued liability of such service shall be made at the time of such election. Each such member shall be allowed one election and no additional service may subsequently be purchased. Reserved."~~

#### SECTION 38.

Said title is further amended by revising paragraph (2) of subsection (f) of Code Section 47-2-334, relating to service retirement allowance, calculation, employee membership

contributions, employer contributions, optional membership, conditions, and construction of provision, as follows:

"(2) Except as otherwise provided ~~in subsection (j) of Code Section 47-2-96~~, in Code Sections ~~47-2-96.1, 47-2-96.2~~, 47-2-204, 47-2-225, and 47-2-266, and in paragraph (3) of this subsection and except as otherwise expressly provided in this chapter, no service shall constitute creditable service except membership service for which the full rate of employee membership contributions and employer contributions is made pursuant to subsections (c) and (d) of this Code section; and"

### SECTION 39.

Said title is further amended by revising subsection (a) of Code Section 47-2-354, relating to conditions, rights, privileges, obligations, and duties, as follows:

"(a) Members subject to this article shall be subject to the following conditions:

(1) The following provisions shall not be applicable to members subject to this article:

(A) Subsection (d) of Code Section 47-2-120;

(B) Paragraph (1) of subsection (c) of Code Section 47-2-123;

(C) Code Section 47-2-124; and

(D) Code Section 47-2-334;

(2) Except as provided in Chapter 1 of this title and in Code Sections 47-2-99 and 47-2-100, no service shall constitute creditable service except membership service for which the full rate of employee membership contributions and employer contributions is made pursuant to Code Section 47-2-352. The provisions of this paragraph shall not affect the transfer of creditable service between public retirement systems created by this title under such conditions as are now or may hereafter be provided by law;

(3) The provisions of Code Section 47-2-91 shall be applicable to members subject to this article; provided, however, that such benefits shall be subject to reduction or repeal by subsequent legislation and shall not be considered an element of any contract of employment;

(4) Disability benefits shall be calculated as provided in paragraph (2) of subsection (c) of Code Section 47-2-123; provided, however, that the disability benefits of persons entitled to the provisions of Code Section 47-2-221 shall be calculated as provided in such Code section but with the benefit computed on 1 percent of the member's monthly earnable compensation;

(5) Members subject to the provisions of this article shall not be entitled to group term life insurance coverage pursuant to Code Section 47-2-128 or 47-2-129; and

(6) Members subject to Code Section 47-2-244 shall be entitled to the provisions of such Code section; ~~and~~

(7) ~~Members subject to the provisions of Code Section 47-2-223 or 47-2-224 shall be entitled to retire as provided in subsection (b) of each such Code section but shall receive a monthly benefit based on 1 percent of his or her highest average compensation rather than the percentage stated in such subsections."~~

#### SECTION 40.

Said title is further amended by revising paragraph (20) of Code Section 47-3-1, relating to definitions, as follows:

"(20) 'Prior service' means service rendered prior to January 1, 1945, for which credit is allowable under Code Sections 47-3-83; and 47-3-86; ~~and 47-3-87.~~"

#### SECTION 41.

Said title is further amended by revising Code Section 47-3-60, relating to eligibility, termination, leaves of absence, service credit for postgraduate study, and transfer of service credit, as follows:

"47-3-60.

(a) Any person who becomes a teacher after January 1, 1944, shall become a member of the retirement system as a condition of his or her employment, except as otherwise provided in this chapter.

(b) Any person who was a teacher on January 1, 1943, or became a teacher prior to January 1, 1944, shall be a member unless prior to January 1, 1944, he or she filed with the board of trustees, on a form provided by it, a notice of his or her election not to be included in the membership of the retirement system and a duly executed waiver of all present and prospective benefits which would otherwise accrue to him or her by participating in the retirement system. Such a teacher who elected not to become a member may at any time thereafter apply for and be admitted to membership, but without credit for that service rendered after July 1, 1943, and before the time he or she becomes a member, and without prior service credit.

~~(c) Any teacher who was alive as of March 28, 1947, who has reached the age of 60, who had taught for at least 35 years as of March 19, 1943, in the public schools of the state operated by the Department of Education or any of the state educational institutions financed by this state and who retired from service in such schools or educational institutions before March 19, 1943, shall be deemed a member of the retirement system. Benefits to be paid to such a member shall be computed on the average earnings received by such a member for the last five years of actual service rendered in such schools and educational institutions. Reserved.~~



(d) A teacher otherwise eligible shall be classified as a member only while he or she is in the service of an employer not operating a local retirement system.

(e) The membership of any member shall terminate upon the member's:

(1) Death;

(2) Retirement under this retirement system;

(3) Withdrawal of his or her contributions;

(4) Rendering less than one year of service in a period of five consecutive years as a member; or

(5) Employment by an employer which operates a local retirement fund, unless the member has ten or more years of creditable service with this retirement system, in which case the member may elect to continue membership in this retirement system, subject to the same terms and conditions as other members.

(e.1) A member who has not withdrawn the member's contributions to the retirement system and who has a break in service of more than four years but not more than five years may be reinstated to membership if the member pays a sum equal to 12 1/2 percent of the member's salary for the last year of service prior to the break in service. A member who has not withdrawn the member's contributions to the retirement system and who has a break in service of more than five years but not more than six years may be reinstated to membership if the member pays a sum equal to 25 percent of the member's salary for the last year of service prior to the break in service. A member who has not withdrawn the member's contributions to the retirement system may be reinstated to membership without paying the reinstatement fees after the member renders at least one year of membership service subsequent to the break in service. All interest credits shall cease after any such break in service but shall begin again on the date of payment of the sum required for reinstatement to membership or on the first day of July immediately following the completion of one year of membership service following the break in service. The board of trustees may approve the continued membership of a member while in the armed forces of the United States or other emergency wartime service of the United States, or a member whose membership would be terminated because of illness which prevents the member from rendering the service otherwise required by this Code section. The board of trustees may also grant an additional year of leave to a teacher for each child born to or adopted by such teacher while on authorized leave.

(f)(1) In the event a member desires to pursue a program of full-time study which will require that he or she render less than one year of service in a period of five consecutive years and which would otherwise result in termination of his or her membership, the board of trustees may approve a leave of absence for study purposes in addition to the normal four-year break in service which the member could otherwise take, so that the

combined break in service does not exceed six years. Such study leave shall be continuous. In no event shall such a member's account remain in an active status for longer than six consecutive years for such purpose.

(2) A member who undertakes full-time graduate study designed to advance or improve his or her training or abilities as a teacher is entitled to receive creditable service for a period of graduate study under the following conditions:

(A) The member must have been a full-time teacher in the public schools of this state or in the University System of Georgia under the board of regents immediately prior to the period of graduate study. Any such period of graduate study interrupted solely for a period of active duty military service begun during a period in which the military draft is in effect shall be deemed not to have been interrupted for purposes of this subparagraph;

(B) The member must submit a transcript or similar document to the retirement system as verification of the graduate study pursued;

(C) The member must return to full-time employment as a teacher in the public schools of this state or in the University System of Georgia under the board of regents for a minimum of five years following such period of graduate study;

(D) The member must pay the appropriate member contributions plus applicable accrued interest in accordance with regulations adopted by the board of trustees on the basis of the salary the member was receiving for full-time employment as a teacher immediately prior to the period of graduate study; and

(E) Either the member's present employer or the member must pay the appropriate employer contributions and applicable accrued interest thereon if the source of funds from which the member was paid immediately prior to his or her period of graduate study was other than state funds.

(3) The foregoing provisions of this subsection shall apply to periods of graduate study heretofore and hereafter granted, but nothing contained in this subsection shall be construed to rescind any creditable service granted prior to July 1, 1981, pursuant to this subsection or its predecessors.

(g) Any other provisions of law to the contrary notwithstanding, if a member with ten or more years' creditable service after becoming a member is employed by an employer operating a local retirement fund, his or her membership does not automatically terminate and he or she may elect to maintain his or her membership rather than participate in the local retirement fund, subject to the same terms and conditions as other members of the retirement system.

(h) New certified professional personnel employed for the first time by the State Board of Education or by the State Department of Education on and after July 1, 1983, shall become

members of the retirement system as a condition of employment, unless such personnel elect membership in the Employees' Retirement System of Georgia at the time of their employment. Such election shall be made in writing to the board of trustees of this retirement system and to the board of trustees of the Employees' Retirement System of Georgia. Once such election is made by such personnel, the election is irrevocable during the tenure of employment with the State Board of Education or the State Department of Education. The State Board of Education shall provide by regulation for informing prospective employees who are to be employed as certified professional personnel of the option provided for by this subsection so that such personnel may choose membership in this retirement system or the Employees' Retirement System of Georgia at the time of their employment.

(h.1) Personnel employed for the first time by the State Board of Education or by the State Department of Education on or after July 1, 1988, who, at the time of becoming so employed, are members of this retirement system shall continue as members of this retirement system unless such personnel elect membership in the Employees' Retirement System of Georgia at the time of their employment. Such election shall be made in writing to the board of trustees of this retirement system and to the board of trustees of the Employees' Retirement System of Georgia. Once such election is made by such personnel, the election is irrevocable during the tenure of employment with the State Board of Education or the State Department of Education. The State Board of Education shall provide by regulation for informing prospective employees who are subject to the provisions of this subsection of the option provided for by this subsection so that such personnel may choose to continue membership in this retirement system or become members of the Employees' Retirement System of Georgia at the time of their employment.

(i)(1) This subsection shall apply to certified professional personnel in the unclassified service of the State Personnel Administration who are employed by the State Board of Education or the State Department of Education on July 1, 1986, and who are members of the Employees' Retirement System of Georgia and have at least five years of membership service in said retirement system as of July 1, 1986.

(2) This subsection shall also apply to any personnel employed by the State Board of Education or by the State Department of Education at any time before July 1, 1988, who are members of the Employees' Retirement System of Georgia and who, at the time of becoming employed by said state board or department, had ten or more years of membership service in this retirement system.

(3) At any time from July 1, 1988, until not later than July 1, 1989, personnel described in paragraphs (1) and (2) of this subsection are authorized to transfer service credits and membership, including employer and employee contributions, from the Employees'

Retirement System of Georgia to this retirement system. Any such personnel electing to transfer such service credits and membership to this retirement system shall be required to make additional contributions to this retirement system so that the annuity account balance of the transferring person shall be the same as though the transferring person had been a member of this retirement system during the period of time for which service credits are transferred from the Employees' Retirement System of Georgia to this retirement system or, in the absence of such payment, the board of trustees of this retirement system shall adjust the transferring person's credits in proportion to the contributions transferred from the Employees' Retirement System of Georgia to this retirement system. Any such personnel shall exercise the authority provided by this paragraph by written notification to the board of trustees of each of the retirement systems.

(4) If any person who transfers to this retirement system pursuant to the authority of this subsection subsequently becomes employed in a position where membership in the Employees' Retirement System of Georgia is required, any creditable service obtained under this retirement system for teaching service in school systems of other states pursuant to Code Section 47-3-89 shall not be eligible for transfer as creditable service to the Employees' Retirement System of Georgia, notwithstanding the provisions of Code Section 47-2-92 or any other provision of Chapter 2 of this title, relating to the Employees' Retirement System of Georgia.

(j)(1) Newly hired professional personnel employed for the first time by the Technical College System of Georgia on and after July 1, 1985, and all full-time nonprofessional personnel employed for the first time after July 1, 1987, by postsecondary vocational-technical schools governed by the state board shall become members of the Teachers Retirement System of Georgia as a condition of employment if otherwise eligible under laws, rules, and regulations, unless such personnel elect membership in the Employees' Retirement System of Georgia and are otherwise eligible under laws, rules, and regulations. Once such election is made by such personnel, the election is irrevocable during the tenure of employment with the Technical College System of Georgia or any postsecondary vocational-technical school governed thereby. Newly hired employees not eligible for membership in the Teachers Retirement System of Georgia or the Employees' Retirement System of Georgia shall become members of the Public School Employees Retirement System as a condition of employment if eligible. The Technical College System of Georgia shall provide by regulation for informing prospective employees who are to be employed as certified professional personnel of the option provided for by this subsection so that such personnel shall choose membership in the Teachers Retirement System of Georgia or the Employees' Retirement System of

Georgia or the Public School Employees Retirement System at the time of their employment.

(2) All full-time employees of a postsecondary vocational-technical school formerly operated by a local board of education or area postsecondary vocational education board as of July 1, 1987, or the date on which the state board assumes governance of the postsecondary vocational-technical school shall elect either to continue membership in the Teachers Retirement System of Georgia or to become members of the Employees' Retirement System of Georgia. Once such election is made by such personnel, the election is irrevocable during the tenure of employment with the Technical College System of Georgia or any postsecondary vocational-technical school governed thereby. All employees who are members of the Public School Employees Retirement System may elect to continue their membership in the Public School Employees Retirement System or to become members of the Teachers Retirement System of Georgia or the Employees' Retirement System of Georgia if otherwise eligible under laws, rules, or regulations.

(3) If any person who transfers to this retirement system pursuant to the authority of this subsection subsequently becomes employed in a position where membership in the Employees' Retirement System of Georgia is required, any creditable service obtained under this retirement system for teaching service in school systems of other states pursuant to Code Section 47-3-89 shall not be eligible for transfer as creditable service to the Employees' Retirement System of Georgia, notwithstanding the provisions of Code Section 47-2-92 or any other provision of Chapter 2 of this title.

(k) Any other provisions of law to the contrary notwithstanding, any person at least 60 years of age who first becomes a teacher on or after July 1, 1987, and any former member of the retirement system at least 60 years of age who has withdrawn from the retirement system employee contributions made during such former membership again becoming a teacher on or after July 1, 1987, shall have the right to decline membership in the retirement system. The right shall be exercised by sending written notice to the board of trustees on a form provided by the board for such purpose. The right must be exercised within 90 days after becoming a teacher. Any person declining membership in the retirement system pursuant to this subsection shall not at any time thereafter be eligible for membership in the retirement system. Any person failing to exercise the right provided by this subsection within 90 days after becoming a teacher shall become and remain a member of the retirement system as a condition of continued employment. Any employee contributions made during the first 90 days as a teacher by a person who exercises the right provided by this subsection shall be reimbursed to the person within 30 days after the board of trustees receives the written notice declining membership in the retirement system.

(l) Any other provisions of this chapter or of Chapter 2 of this title to the contrary notwithstanding, any member of this retirement system with five or more years of continuous membership service who is employed by Central State Hospital and who, without any break in employment, becomes employed in a position where membership in the Employees' Retirement System of Georgia is ordinarily required shall have the option to remain a member of this retirement system, notwithstanding the change in the member's employment status. Such option shall be exercised by notification, in writing, to the boards of trustees of this retirement system and the Employees' Retirement System of Georgia. The employer of any such member who exercises the option provided by this subsection shall be an employer for the purposes of this chapter.

(m) Any other provision of law to the contrary notwithstanding, any person who is entitled pursuant to the provisions of this article to make an election between membership in this retirement system and membership in any other retirement system and who subsequently retires and is rehired by the same employer which employed him or her immediately prior to retirement shall continue membership in the retirement system under which he or she initially retired and shall not be entitled to elect membership in any other retirement system."

#### SECTION 42.

Said title is further amended by repealing and reserving Code Section 47-3-61, relating to membership of persons who teach in both public and private school systems and payment of employer contributions for such persons, as follows:

"47-3-61.

~~Any person who is a teacher in both a public school and a private school system on July 1, 1969, who has been in that system for the immediately preceding five years, and who is a member of the retirement system on that date shall be eligible to continue his membership, provided that the employer's contribution shall be paid by the system in which such person is teaching. Reserved."~~

#### SECTION 43.

Said title is further amended by revising Code Section 47-3-65, relating to membership, rights, and benefits in local retirement funds, issuance of prior service certificates, dissolution of local retirement fund, and election of additional contributions and benefits, as follows:

"47-3-65.

~~(a)~~ Except as otherwise provided by paragraph (5) of subsection (e) of Code Section 47-3-60, teachers in the service of an employer operating a local retirement fund shall not be members of the Teachers Retirement System of Georgia. Such teachers shall make no

contributions to this retirement system and shall be eligible for pension benefits under this retirement system only under this Code section. If such a teacher retires under his or her local retirement fund and if at the time of his or her retirement he or she would have been eligible for service retirement under this retirement system had he or she been a member, the board of trustees shall pay from this retirement system to the managing board of the local retirement fund a pension equal to the pension for membership service which would have been payable under this retirement system in respect to the part of his or her earnable compensation payable from state funds if such member had been classified as a member of this retirement system immediately prior to the time of his or her retirement, ~~and, if he has a prior service certificate in full force and effect pursuant to subsection (b) of this Code section, the board of trustees shall also pay the pension that would have been payable on account of the prior service accumulations certified thereon, provided that the excess of any such pension payable under this retirement system over the retirement income provided by the local retirement fund from contributions of the employer shall be payable directly to the retired teacher and not to the local retirement fund;~~ provided, however, upon service retirement of any teacher who is a member of a local retirement fund, the local retirement fund under which such teacher retired shall receive a service retirement pension on account of his or her service thereunder, in accordance with the provisions of this Code section, which shall consist of:

(1) A pension equal to the annuity which would have been allowable at age of retirement if such teacher had been a member of this retirement system and had made contributions of 5 percent of his or her earnable compensation payable from state funds, but not to exceed an annuity allowable at age 65, computed on the basis of such contributions as would have been made prior to age 65; and

(2) If he or she has a prior service certificate in full force and effect, an additional pension equal to the annuity which would have been provided at age of retirement, but not to exceed an annuity which would have been provided at age 65 by three times the amount of his or her prior service accumulations as heretofore defined, with regular interest thereon from time to time in effect from the date of establishment until the date of his or her retirement, but not beyond age 65.

It shall be the duty of the employers operating local retirement funds to report to the board of trustees annually or at such other intervals as shall be set by the board of trustees the earnable compensation paid from state funds of each teacher in their employ who is paid from state funds and such other information as may be needed for establishing the prospective benefit of the member.

~~(b) Each employer that operates under a local retirement fund shall report to the Board of Trustees of the Teachers Retirement System of Georgia a complete list of all teachers in~~

his employ, giving for each such teacher the date of birth, years of service, and salary, showing the amount of such salary which is paid from state funds, and such other information as is needed by the board of trustees in order to establish for each teacher the prior service credits to which he is entitled on account of payment of his salary from state funds. The board of trustees shall then issue to such teacher a prior service certificate which shall continue in force so long as such teacher remains in the employ of such employer or in the service of an employer that does not operate under a local retirement fund, without a break in service of the kind which would have resulted in the canceling of such certificate had the teacher been a member of this retirement system.

(c) If a member of this retirement system enters the employ of an employer operating a local retirement fund, he shall cease to contribute to this retirement system and shall become subject to the provisions of the local retirement fund, unless he has elected to continue his membership in this retirement system under paragraph (5) of subsection (e) of Code Section 47-3-60. He shall not lose his previously accrued credits in the retirement system so long as he continues in the service of such employer, and he shall accrue additional credits on such part of his salary as is paid from state funds.

(d) If a teacher in the service of an employer operating a local retirement fund becomes a member of this retirement system by entrance into the service of an employer which does not operate under a local retirement fund, he shall contribute to this retirement system while so employed and shall retain the credits in the retirement system which he had at the time of becoming a member.

(e) Notwithstanding any other provisions of this chapter, the actuary in determining the normal and accrued liability contributions and the board of trustees in setting such contributions and the amount of the appropriations to be paid by the state to the pension accumulation fund shall include the liabilities on account of the state compensation paid to teachers in the employ of employers having local retirement funds; and the pensions payable from the pension accumulation fund shall include those payable on account of teachers in the service of employers operating local retirement funds.

(f) If a majority of teachers in the service of an employer operating a local retirement fund vote to discontinue the local retirement fund and the employer approves such discontinuance, the local retirement fund shall be dissolved and its operation discontinued as of a date to be set by the employer. Teachers in the employ of such employer shall thereupon become eligible for membership in this retirement system. Within one year after the dissolution of the local retirement fund, its managing board shall pay to each teacher covered by the local retirement fund the amount, if any, which would have been payable under the local retirement fund as a withdrawal benefit had his employment terminated on the date of dissolution. If the assets of the local fund are not sufficient to make such



~~payments in full to or with respect to all teachers, the payments made shall be reduced in the ratio that the amount of such assets bears to the total of such payments if made in full. If a balance remains after making such payments in full to or in respect to all teachers, such balance shall be paid to the employer by the managing board of the local retirement fund. Upon the dissolution of any local retirement fund, in accordance with this subsection, the employer shall become liable for and shall pay all pensions entered upon and in effect at the time the local retirement fund is dissolved.~~

~~(g) If any local retirement fund is dissolved pursuant to subsection (f) of this Code section within six months after the commencement date, teachers in the service of such employer shall be entitled to become members of this retirement system as of the date of such dissolution, shall be entitled to prior service credits pursuant to Code Section 47-3-86 for service before July 1, 1943, and shall be entitled to creditable service after the date of such dissolution.~~

~~(h) Anything in this Code section to the contrary notwithstanding, an employer operating a local retirement fund may elect to have benefits payable under this retirement system in respect to earnable compensation in excess of the part of earnable compensation payable from the state funds, subject to the approval of the board of trustees. If the board of trustees approves, an actuarial valuation shall be made by the actuary of this retirement system in order to determine the amount of the additional contribution payable by the employer to provide such additional benefits. Upon agreement of the employer to provide such additional contributions by uniform payments over a period of not more than 20 years, such additional credits shall be allowed to the members in the employ of such employer as will result in the payment of such additional benefits at retirement."~~

#### **SECTION 44.**

Said title is further amended by revising Code Section 47-3-66, relating to membership of teachers who are employed by independent school systems, creditable service, employee and employer contributions, and effect of failure to pay required contributions, as follows:

"47-3-66.

(a) As used in this Code section, the term:

(1) 'Independent school system' means the independent school system of a municipality.

(2) 'Local retirement fund' means a local retirement fund covering teachers employed by an independent school system.

(3) 'Municipality' means any municipality of this state having a population of 300,000 or more according to the United States decennial census of 1970 or any future such census.

(4) 'Teacher' means any teacher as defined by Code Section 47-3-1 who is employed by an independent school system.

(b) Any teacher who is employed by an independent school system after July 1, 1979, shall become a member of the retirement system as a condition of employment, and such teacher shall not be eligible for membership in a local retirement fund.

(c) Teachers who are actively employed on July 1, 1979, by an employer operating under a local retirement fund may elect to transfer from membership in the local retirement fund to membership in the Teachers Retirement System of Georgia, effective July 1, 1979. Such election must be made before July 1, 1979, in a manner prescribed by the board of trustees. All such teachers who transfer their membership to the retirement system under this Code section shall receive creditable service under the retirement system, equivalent to the creditable service such teachers had under the local retirement fund as of the date all payments are made as provided in subsections (d) and (e) of this Code section, provided that no creditable service shall be granted for service which would not otherwise be allowable under the retirement system. The board of trustees shall cause the records of such transferred teachers, after verification in the manner prescribed by the board of trustees, to reflect such creditable service.

(d) For each teacher becoming a member of the retirement system pursuant to subsection (c) of this Code section, the fiscal authority or other governing body, by whatever name designated, of the local retirement fund shall be empowered and shall have the duty to pay to the board of trustees the amount of contributions paid by such teacher to the local retirement fund and credited to each such teacher under it, together with applicable accrued regular interest, as determined by the board of trustees, to the date of payment. The fiscal authority or other governing body shall have the duty to notify the board of trustees as to the amount paid on behalf of each such teacher. Such payment shall be made to the board of trustees by not later than October 1, 1979, or by the date of retirement of any teachers who retire prior to October 1, 1979, whichever is earlier.

(e) Each teacher who becomes a member of the retirement system pursuant to subsection (c) of this Code section shall pay to the board of trustees the amount of contributions which would have been paid by the teacher to the retirement system had the teacher been a member of the retirement system during the period of creditable service established pursuant to subsection (c) of this Code section, plus interest, as provided in this subsection, which would have accumulated on such contributions, less the amount paid on behalf of each such teacher pursuant to subsection (d) of this Code section. Interest which would have accumulated on such contributions shall be computed on the basis of regular accrued interest until January 1, 1982, and on the basis of 16 percent per annum from January 1, 1982, until the payment required by this subsection is made. The board of

trustees shall determine the amount to be paid as interest. Such payment shall and must be made to the board of trustees in the manner prescribed by the board of trustees by not later than December 31, 1983, or by the date of retirement for any teacher who retires prior to December 31, 1983, whichever is earlier.

~~(f) The fiscal authority or other governing body, by whatever name designated, of the local retirement fund or the independent school system, or both, or their successors in interest, shall be empowered and shall have the duty to pay to the board of trustees an amount of employer contributions (not less than zero) actuarially determined by the board of trustees under the following formula:~~

$$A = B - [(C \div D) \times E]$$

~~A = Amount of employer contributions payable to the board of trustees under this subsection.~~

~~B = Unfunded accrued liability, determined as of June 30, 1979, of those teachers who transfer to the retirement system pursuant to subsection (c) of this Code section and determined on the basis of the same methods and assumptions used in preparing the regular annual actuarial evaluation, as if those teachers who transfer had been members of the retirement system on June 30, 1979, less the payments made pursuant to subsections (d) and (e) of this Code section.~~

~~C = Unfunded accrued liability, determined as of June 30, 1979, of the retirement system, determined without regard to any teacher in the employ of an independent school system as defined in subsection (a) of this Code section.~~

~~D = The total annual earnable compensation for the fiscal year ending June 30, 1979, of members of the retirement system, plus the annual state compensation for the fiscal year ending June 30, 1979, of members of local retirement funds other than a local retirement fund as defined in subsection (a) of this Code section.~~

~~E = The total earnable compensation for the fiscal year ending June 30, 1979, of those teachers who transfer to the retirement system pursuant to subsection (c) of this Code section.~~

~~(g) Payment of the amount determined under subsection (f) of this Code section shall be made to the board of trustees in 39 equal annual installments to be paid by June 30 of each year beginning on June 30, 1980, and in the manner prescribed by the board of trustees. In addition to payment of the installments of the amount determined under subsection (f) of~~

~~this Code section, annual interest shall be added to each payment computed on the unpaid balance of such amount at a rate equal to the average rate of return on fixed income investments made by the retirement system during the preceding calendar year. By May 1 of each year, the board of trustees shall notify the fiscal authority or other governing body, by whatever name designated, of the local retirement fund or the independent school system, or both, or their successors in interest, as to the amount due by the following June 30. The amount in the notification will include the interest as computed pursuant to this subsection and shall and must be paid by the following June 30. The fiscal authority or other governing body, by whatever name designated, of the local retirement fund or the independent school system, or both, or their successors in interest, shall be empowered and shall have the duty to pay this interest.~~

~~(h) The employer of any teachers who become members of this retirement system under this Code section and any such teachers shall have all the rights, obligations, and duties under this Code section and as provided by any other provisions of this chapter.~~

~~(i) If the fiscal authority or other governing body, by whatever name designated, of the local retirement fund or the independent school system, or both, or their successors in interest, refuse or fail to make any payment required by this Code section, it shall be the duty of the board of trustees to notify the Office of Treasury and Fiscal Services and the State Board of Education of such refusal or failure, and thereupon it shall be the duty of the Office of Treasury and Fiscal Services and the State Board of Education to withhold from such fiscal authority or other governing body any state appropriations or any other funds which would be allocated or allocable for educational purposes to such fiscal authority or other governing body until the Office of Treasury and Fiscal Services and the State Board of Education receives authorization from the board of trustees to release such funds. The Office of Treasury and Fiscal Services and the State Board of Education are authorized and directed, upon certified request of the board of trustees, to remit to the board of trustees from such withheld funds the amount necessary to cover the amount which the fiscal authority or other governing body has refused or failed to pay to the board of trustees under this Code section. It shall be illegal for the Office of Treasury and Fiscal Services and the State Board of Education to pay out or release such funds, after notice from the board of trustees, until and unless compliance with this Code section is achieved. The Office of Treasury and Fiscal Services and the State Board of Education are authorized to release the remainder of all such withheld funds upon authorization from the board of trustees.~~

~~(j) Notwithstanding any of the provisions of this Code section to the contrary, if the fiscal authority or other governing body, by whatever name designated, of the local retirement fund or the independent school system, or both, or their successors in interest, refuses or fails to make the payments specified in subsections (d), (f), and (g) of this Code section and~~

~~if subsection (i) of this Code section fails sufficiently and completely to cover the amount of such nonpayment or payment failure, the teachers transferring to the retirement system pursuant to subsection (c) of this Code section shall incur a pro rata reduction in creditable service or retirement allowances, or both, to be determined by the board of trustees, sufficient to compensate financially and actuarially for the failure or refusal of payment or the inability or nonavailability of funds from which to cover the payment failure or refusal of payment.~~

~~(k) The fiscal authority or other governing body, by whatever name designated, of the local retirement fund or the independent school system, or both, or their successors in interest, shall make such certifications as are requested by the board of trustees to implement and effectuate this Code section.~~

~~(l) No provision of this Code section shall be construed to result in any increase in the rate of employer contributions paid by employers based on the part of the earnable compensation of members not payable from state teachers' salary funds or from other funds of the state.~~

~~(m) No provision of this Code section shall be construed to result in any increase in the rate of employee contributions paid by employees other than those employees who become members of this retirement system pursuant to this Code section."~~

#### **SECTION 45.**

Said title is further amended by revising Code Section 47-3-67, relating to membership of teachers who are employed by certain county school systems, transfer from local retirement fund, creditable service, contributions, and failure to pay contributions, as follows:

"47-3-67.

(a) As used in this Code section, the term:

(1) 'Continuous service' means active continuous employment in the county school system interrupted only by a leave duly authorized and granted by the county school system.

(2) 'County' means any county of this state having a population of 550,000 or more according to the United States decennial census of 1980 or any future such census.

(3) 'County school system' means the local school system of a county.

(4) 'Local retirement fund' means a local retirement fund covering teachers employed by a county school system.

(5) 'Teacher' means any teacher as defined by paragraph (28) of Code Section 47-3-1 who is employed by a county school system.

1873 (6) 'Transferred teacher' means a teacher who is transferred from membership in a local  
1874 retirement fund to membership in the Teachers Retirement System of Georgia by  
1875 subsection (c) of this Code section.

1876 (b) Any teacher who becomes employed by a county school system on or after July 1,  
1877 1988, shall become a member of the retirement system as a condition of employment, and  
1878 such teacher shall not be eligible for membership in a local retirement fund.

1879 (c) Effective on July 1, 1988, all teachers who are actively employed by a county school  
1880 system on that date and who were so employed prior to that date and who are enrolled on  
1881 that date under the local retirement fund in a retirement plan with an effective date on or  
1882 after April 1, 1962, shall be transferred to and become members of the Teachers Retirement  
1883 System of Georgia and, subject to the provisions of subsection (d) of this Code section,  
1884 shall cease to be members of the local retirement fund, except that any such teacher who  
1885 has previously retired from the Teachers Retirement System of Georgia shall be excluded  
1886 from such transfer. Each such transferred teacher shall receive creditable service under the  
1887 Teachers Retirement System of Georgia equivalent to the creditable service the teacher had  
1888 under the local retirement fund as of July 1, 1988, provided that creditable service shall not  
1889 be granted for service which would not be allowable as creditable service under the  
1890 Teachers Retirement System of Georgia.

1891 (d) If the benefit which becomes payable to a transferred teacher upon the teacher's  
1892 retirement or to another beneficiary of a transferred teacher is less under this retirement  
1893 system than it would have been under the local retirement fund had membership in the  
1894 local retirement fund continued, then the fiscal authority or other governing body, by  
1895 whatever name designated, of the local retirement fund shall pay to the retired transferred  
1896 teacher or to the other beneficiary of such a teacher an additional benefit equal to the  
1897 amount by which the benefit which would be payable under the local retirement fund  
1898 exceeds the benefit which becomes payable under this retirement system, with the benefit  
1899 under this retirement system being computed for purposes of this Code section as if the  
1900 teacher had retired with a retirement allowance determined under Code Section 47-3-120.  
1901 The calculation of the additional benefit, if any, which is to be paid by the local retirement  
1902 fund under this subsection shall be based on the rights that a transferred teacher had under  
1903 the local retirement fund on June 30, 1988, plus rights which would have accrued under the  
1904 local retirement fund after that date only for continuous service as a teacher in the employ  
1905 of the county school system; provided, however, that any change made in the local  
1906 retirement fund after that date shall not be considered in the determination of such rights;  
1907 provided, further, that any amendment to any such local retirement fund made after June  
1908 30, 1988, which provides for the calculation of benefits on a nine-month basis, provides  
1909 for optional spouses' benefits, or provides for the continuation of spouses' benefits after

remarriage shall be considered in the determination of such rights. The benefits payable under this subsection shall be made only if the transferred teacher shall have timely paid to the local retirement fund all amounts which such teacher would have paid to such fund, had he or she continued to be a member of such fund, less such amounts as were actually paid to the Teachers Retirement System of Georgia by or on behalf of such teacher.

(d.1) Until such time as the rate of employee contribution required of all members of the Teachers Retirement System of Georgia shall be increased, no transferred teacher who remains in the employ of the county school system shall be required to pay any greater percentage of the teacher's salary to the Teachers Retirement System of Georgia than such transferred teacher would have been required to pay to the local retirement fund had such teacher remained a member of the local retirement fund. In the event that a contribution in excess of such amount shall be required by the Teachers Retirement System of Georgia, such excess contribution shall be made by the county school system; provided, however, that any increase in the rate of employee contribution required of all members of the Teachers Retirement System of Georgia after July 1, 1988, shall be paid for by the transferred teacher.

(e)(1) For each transferred teacher, the fiscal authority or other governing body, by whatever name designated, of the local retirement fund shall pay to the board of trustees the amount of employee contributions which would have been paid by the teacher to the retirement system had the teacher been a member of the retirement system during the period of creditable service established pursuant to subsection (c) of this Code section, plus applicable accrued regular interest thereon, as determined by the board of trustees, to the date of payment.

(2) The board of trustees shall make the determination of the amount to be paid to the board under paragraph (1) of this subsection and the fiscal authority or other governing body, by whatever name designated, of the local retirement fund shall pay the amount so determined to the board of trustees by not later than August 1, 1988.

(e.1)(1) Any excess employee contributions paid to the Teachers Retirement System of Georgia pursuant to the provisions of subsection (d.1) of this Code section shall be paid into the pension accumulation fund and shall not constitute 'accumulated contributions' within the meaning of paragraph (1) of Code Section 47-3-1 or for the purposes of Code Section 47-3-128.

(2) From the funds paid to the board of trustees pursuant to the provisions of subsection (e) of this Code section, that portion thereof representing employee contributions paid to the local retirement fund by the transferred teacher shall be paid into the annuity savings fund and shall constitute 'accumulated contributions' within the meaning of paragraph (1) of Code Section 47-3-1 and for the purposes of Code Section 47-3-128; and the

1947 remaining portion shall be paid into the pension accumulation fund and shall have the  
1948 same status as excess employee contributions described in paragraph (1) of this  
1949 subsection.

1950 (3) The board of trustees shall keep appropriate records to identify the funds paid into  
1951 the pension accumulation fund pursuant to paragraphs (1) and (2) of this subsection. In  
1952 the event a transferred teacher ceases to be a member of the Teachers Retirement System  
1953 of Georgia and withdraws accumulated contributions pursuant to the provisions of Code  
1954 Section 47-3-128, the board of trustees shall refund to the county school system an  
1955 amount equal to the funds paid into the pension accumulation fund pursuant to  
1956 paragraphs (1) and (2) of this subsection plus regular interest on that amount.

1957 (e.2)(1) If a transferred teacher who has maintained continuous service with the county  
1958 school system or a beneficiary of such a transferred teacher does not qualify to receive  
1959 a monthly benefit under this retirement system but would be qualified to receive a  
1960 monthly benefit under the local retirement fund if the transferred teacher's membership  
1961 in the local retirement fund had continued, such transferred teacher or the beneficiary of  
1962 such transferred teacher may elect to receive a monthly benefit under the provisions of  
1963 subsection (d) of this Code section. If such transferred teacher or a beneficiary of such  
1964 transferred teacher thereafter qualifies to receive a monthly benefit under this retirement  
1965 system, the amount payable to the transferred teacher or beneficiary under subsection (d)  
1966 of this Code section shall be reduced accordingly.

1967 (2) A transferred teacher or a beneficiary of a transferred teacher who makes the election  
1968 provided for in paragraph (1) of this subsection shall not be entitled to a refund of the  
1969 accumulated contributions which have been credited to the transferred teacher's account  
1970 at the time of said election. If such a transferred teacher subsequently returns to active  
1971 service, this paragraph shall not apply to accumulated contributions credited to the  
1972 transferred teacher's account after returning to active service.

1973 (3) If a transferred teacher who makes the election provided for in paragraph (1) of this  
1974 subsection does not at any time thereafter qualify to receive a monthly benefit under this  
1975 retirement system and if no beneficiary of the transferred teacher is qualified to receive  
1976 a monthly benefit under this retirement system upon the death of the transferred teacher,  
1977 then upon the death of such transferred teacher, the board of trustees shall pay to the  
1978 county school system an amount equal to the accumulated contributions of the deceased  
1979 transferred teacher and an amount equal to the funds paid into the pension accumulation  
1980 fund pursuant to paragraphs (1) and (2) of subsection (e.1) of this Code section, plus  
1981 regular interest on that amount. The board of trustees shall maintain such records as may  
1982 be necessary to comply with the provisions of this paragraph.



~~(f) The fiscal authority or other governing body, by whatever name designated, of the local retirement fund or the county school system, or both, or their successors in interest, shall be empowered and shall have the duty to pay to the board of trustees an amount of employer contributions for transferred teachers (not less than zero) actuarially determined by the board of trustees under the following formula:~~

$$A = B - ((C \div D) \times E)$$

~~A = Amount of employer contributions payable to the board of trustees under this subsection.~~

~~B = Unfunded accrued liability, determined as of June 30, 1988, of transferred teachers and determined on the basis of the same methods and assumptions used in preparing the regular annual actuarial evaluation, except that the value of the assets of the retirement system shall be determined on the greater of market value or book value of such assets, as if such transferred teachers had been members of the retirement system on June 30, 1988, less the payment made to the board of trustees pursuant to subsection (e) of this Code section.~~

~~C = Unfunded accrued liability, determined as of June 30, 1988, with the value of assets being determined on the greater of market value or book value of such assets, of the retirement system, determined without regard to any teacher in the employ of a county school system as defined in subsection (a) of this Code section.~~

~~D = The total annual earnable compensation for the fiscal year ending June 30, 1988, of members of the retirement system, plus the annual state compensation for the fiscal year ending June 30, 1988, of members of local retirement funds other than a local retirement fund as defined in subsection (a) of this Code section.~~

~~E = The total earnable compensation for the fiscal year ending June 30, 1988, of transferred teachers.~~

~~(g) The amount determined under subsection (f) of this Code section shall be reduced by a 1986-87 retirement system funding allowance determined as follows:~~

~~(1) Determine the total amount which was intended to be withheld from the county school system for the 1986-87 fiscal year pursuant to the provisions of the 'Quality Basic Education Act' which was to be withheld for the purpose of paying the employer's portion of the cost of membership in the Teachers Retirement System of Georgia for teacher members of the local retirement fund;~~

2018       (2) Subtract from the total amount determined under paragraph (1) of this subsection that  
2019       portion of such amount which was actually paid to the county school system for the  
2020       1986-87 fiscal year, and

2021       (3) ~~The amount resulting from the calculations under paragraphs (1) and (2) of this~~  
2022       subsubsection shall be the 1986-87 retirement system funding allowance.

2023       (h) ~~Payment of the amount determined under subsections (f) and (g) of this Code section~~  
2024       shall be made to the board of trustees in not more than 39 equal annual installments to be  
2025       paid by June 30 of each year beginning on June 30, 1990, in the manner prescribed by the  
2026       board of trustees; provided, however, an interest payment must be paid by June 30, 1989,  
2027       and the amount of such interest payment shall be determined by the board of trustees as  
2028       provided in this subsection. In addition to payment of the installments of the amount  
2029       determined under subsections (f) and (g) of this Code section, annual interest shall be  
2030       added to each payment computed on the unpaid balance of such amount at a rate equal to  
2031       the average rate of return, as determined by the board of trustees, on fixed income  
2032       investments made by the retirement system during the preceding calendar year but not to  
2033       exceed 9 percent per annum. The rate of interest for the interest payment to be paid by June  
2034       30, 1989, shall be determined in the same manner and shall accrue from July 1, 1988, until  
2035       the date of payment on the amount determined under subsections (f) and (g) of this Code  
2036       section. Beginning in 1989 for the interest payment, by May 1 of each year, the board of  
2037       trustees shall notify the fiscal authority or other governing body, by whatever name  
2038       designated, of the local retirement fund or the county school system, or both, or their  
2039       successors in interest, as to the amount due by the following June 30. The amount in the  
2040       notification will include the interest as computed pursuant to this subsection and shall and  
2041       must be paid by the following June 30. The fiscal authority or other governing body, by  
2042       whatever name designated, of the local retirement fund or the county school system, or  
2043       both, or their successors in interest, shall be empowered and shall have the duty to pay this  
2044       interest. The fiscal authority or other governing body, by whatever name designated, of the  
2045       local retirement fund or the county school system, or both, or their successors in interest,  
2046       shall have the right at any time to pay the full amount of the balance then remaining under  
2047       the provisions of this subsection, and, in that event, there shall be no prepayment penalty  
2048       of any kind.

2049       (i) ~~The employer of any teachers who become members of this retirement system under~~  
2050       this Code section and any such teachers shall have all the rights, obligations, and duties  
2051       under this Code section and as provided by any other provisions of this chapter.

2052       (j) ~~If the fiscal authority or other governing body, by whatever name designated, of the~~  
2053       local retirement fund or the county school system, or both, or their successors in interest,  
2054       refuse or fail to make any payment required by this Code section, it shall be the duty of the

~~board of trustees to notify the Office of Treasury and Fiscal Services and the State Board of Education of such refusal or failure; and thereupon it shall be the duty of the Office of Treasury and Fiscal Services and the State Board of Education to withhold from such fiscal authority or other governing body any state appropriations or any other funds which would be allocated or allocable for educational purposes to such fiscal authority or other governing body until the Office of Treasury and Fiscal Services and the State Board of Education receives authorization from the board of trustees to release such funds. The Office of Treasury and Fiscal Services and the State Board of Education are authorized and directed, upon certified request of the board of trustees, to remit to the board of trustees from such withheld funds the amount necessary to cover the amount which the fiscal authority or other governing body has refused or failed to pay to the board of trustees under this Code section. It shall be illegal for the Office of Treasury and Fiscal Services and the State Board of Education to pay out or release such funds, after notice from the board of trustees, until and unless compliance with this Code section is achieved. The Office of Treasury and Fiscal Services and the State Board of Education are authorized to release the remainder of all such withheld funds upon authorization from the board of trustees.~~

~~(k) The fiscal authority or other governing body, by whatever name designated, of the local retirement fund or the county school system, or both, or their successors in interest, shall make such certifications as are requested by the board of trustees to implement and effectuate this Code section.~~

~~(l) No provision of this Code section shall be construed to result in any increase in the rate of employer contributions paid by employers based on the part of the earnable compensation of members not payable from state teachers' salary funds or from other funds of the state.~~

~~(m)~~(f) Any full-time public school lunchroom managers or supervisors, full-time public school maintenance managers or supervisors, full-time public school transportation managers or supervisors, or full-time public school warehouse managers or supervisors who become members of this retirement system pursuant to the provisions of this Code section or Code Section 47-3-66 shall have the right to obtain creditable service under this retirement system pursuant to the provisions of subsection (b) of Code Section 47-3-63 on the same basis that other members of this retirement system who are subject to the provisions of Code Section 47-3-63 obtain creditable service."

#### **SECTION 46.**

Said title is further amended by repealing and reserving Code Section 47-3-87, relating to accumulated contributions for prior service, local retirement fund service included, and determination of earnable compensation received during prior service, as follows:

2091 "47-3-87.  
 2092 ~~A member's prior service accumulations shall be equal to the amount of the contributions~~  
 2093 ~~he would have made with respect to his earnable compensation for such service had the~~  
 2094 ~~retirement system then been in operation, together with regular interest on such amounts~~  
 2095 ~~to January 1, 1945, at the rate of regular interest in effect on that date. Service in a school~~  
 2096 ~~system in this state which operated a local retirement fund shall be included as prior service~~  
 2097 ~~for purposes of calculating prior service accumulations. In determining the earnable~~  
 2098 ~~compensation of any member during his prior service, the board of trustees, in lieu of the~~  
 2099 ~~actual compensation received by the member during his prior service, may use the rates of~~  
 2100 ~~compensation which, if they had progressed during such prior service in accordance with~~  
 2101 ~~the tables adopted by the board of trustees under Code Section 47-3-23, would have~~  
 2102 ~~resulted in the same average final compensation on January 1, 1945, as the records show~~  
 2103 ~~the member actually received. Reserved.~~"

#### 2104 **SECTION 47.**

2105 Said title is further amended by repealing and reserving Code Section 47-3-94, relating to  
 2106 credit for service while employed by nonprofit corporation under contract with state agency  
 2107 and requirements, as follows:

2108 "47-3-94.

2109 ~~(a) Any member may, subject to the requirements of subsection (b) of this Code section,~~  
 2110 ~~obtain creditable service under the retirement system for any period between January 1,~~  
 2111 ~~1977, and December 31, 1980, during which the member was employed by a nonprofit~~  
 2112 ~~corporation under contract with a state agency in a program wholly or partially funded by~~  
 2113 ~~a state or federal grant and which had as its purpose facilitating early childhood~~  
 2114 ~~development and during which period the member held a four-year degree from an~~  
 2115 ~~accredited college or university.~~

2116 ~~(b) A member who desires to establish creditable service under this Code section must:~~

2117 ~~(1) Submit to the board not later than July 1, 2003, satisfactory evidence of the period~~  
 2118 ~~of absence from employment which qualifies for creditable service under this Code~~  
 2119 ~~section; and~~

2120 ~~(2) Pay to the board of trustees such amount as determined by the actuary as necessary~~  
 2121 ~~to grant such benefit without creating any accrued actuarial liability as to this retirement~~  
 2122 ~~system. Reserved.~~"

#### 2123 **SECTION 48.**

2124 Said title is further amended by revising paragraphs (8) and (9) of Code Section 47-4-2,  
 2125 relating to definitions, as follows:

2126 "(8) ~~'Delayed retirement date' means the date of retirement under subsection (b) of Code~~  
 2127 ~~Section 47-4-100. Reserved.~~  
 2128 (9) 'Early retirement date' means the date of retirement under subsection ~~(d)~~ (b) of Code  
 2129 Section 47-4-100."

#### 2130 SECTION 49.

2131 Said title is further amended by revising Code Section 47-4-80, relating to determination of  
 2132 membership service, prior service credit and prior service certificate, creditable service,  
 2133 credit for military service, and credit for membership in the Teachers Retirement System, as  
 2134 follows:

2135 "47-4-80.

2136 (a) The board shall fix and determine by appropriate rules and regulations how much  
 2137 service in any year is equivalent to one year of membership service, but in no case shall  
 2138 more than one year of service be creditable for all service in one calendar year. In  
 2139 developing rules and regulations to determine how much service in any year is equivalent  
 2140 to one year of membership service, the board shall be guided by the nature of the  
 2141 employment being considered and the number of months, weeks, days, and hours normally  
 2142 worked to carry out the normal duties associated with the employment. Service rendered  
 2143 for a regular school year shall be equivalent to one year of service in any case.

2144 ~~(b) Under such rules and regulations as the board shall adopt, each member who was a~~  
 2145 ~~public school employee at any time from July 1, 1945, until the commencement date shall~~  
 2146 ~~be entitled to file a detailed statement of all services as a public school employee rendered~~  
 2147 ~~by him prior to the commencement date and for which he claims credit. If any person who~~  
 2148 ~~would otherwise have qualified under this subsection is on leave in the armed forces of the~~  
 2149 ~~United States, such person shall have six months after termination of his military service~~  
 2150 ~~to qualify under this subsection for prior service credit. Upon verification of such statement~~  
 2151 ~~of service, the board shall issue a prior service certificate based on the member's statement~~  
 2152 ~~of service and certifying to the member the period of service prior to the commencement~~  
 2153 ~~date with which he is credited. As long as a membership continues, a prior service~~  
 2154 ~~certificate shall be final and conclusive proof of such service for retirement purposes. A~~  
 2155 ~~member may within one year from the date of issuance or modification of his prior service~~  
 2156 ~~certificate request the board to modify or correct such certificate. When membership~~  
 2157 ~~ceases, such prior service certificate shall become void.~~

2158 ~~(c)~~(b) Creditable service at retirement on which the retirement allowance of a member  
 2159 shall be based shall consist of the membership service rendered by him or her since he last  
 2160 became a member and, if he or she has a prior service certificate in full force and effect,  
 2161 the amount of the service certified on his or her prior service certificate.

(d)(c) Any person who leaves public school employment at any time after January 1, 1970, to enter military service may return to public school employment at any time within five years after being released from military service and shall receive credit for such active military service upon the payment of employee contributions which would have been paid during his or her absence while in military service, plus the regular interest that would have accrued on such contributions.

~~(e) Any person who left public school employment to enter military service at any time prior to January 1, 1970, and returned to public school employment within five years after being released from military service shall receive credit for such active military service upon the payment of employee contributions that would have been paid during his absence while in service, plus the regular interest that would have accrued on such contributions.~~

~~(f) Any provision of this chapter to the contrary notwithstanding, any person, who was at least 65 years of age on June 30, 1970, and who would have been able to establish a minimum of ten years of prior service credit under this chapter if he had been employed as a public school employee on January 1, 1970, may be employed as a public school employee at any time during the period beginning July 1, 1974, and ending December 31, 1974. Upon becoming employed as a public school employee during such period of time, such person shall become a member and may establish prior service credit under subsection (b) of this Code section, notwithstanding the fact that he was not a public school employee at any time between January 1, 1970, and July 1, 1970. On or before June 1, 1974, the board shall inform all public school systems in this state of the contents of this subsection.~~

~~(g) Any provision of this chapter to the contrary notwithstanding, any person who was 60 years of age or older on January 1, 1975, who on January 1, 1970, had at least 14 years of service as a public school employee and who becomes employed as a public school employee at any time during the period beginning with March 26, 1975, and ending July 1, 1975, shall become a member and may establish prior service credit under subsection (b) of this Code section, notwithstanding the fact that he was not a public school employee at any time between January 1, 1970, and July 1, 1970. The board shall inform all public school systems in this state of the contents of this subsection by March 26, 1975.~~

~~(h) Any provision of this chapter to the contrary notwithstanding, any person who was at least 55 years of age on June 30, 1970, and who would have been able to establish a minimum of ten years of prior service credit under this chapter if he had been employed as a public school employee on January 1, 1970, may be employed as a public school employee at any time during the period beginning July 1, 1977, and ending December 31, 1980. Upon becoming employed as a public school employee during such period of time, such person shall become a member and may establish prior service credit under subsection (b) of this Code section, notwithstanding the fact that he was not a public school employee~~

2199 ~~at any time between January 1, 1970, and July 1, 1970. On or before June 1, 1977, the~~  
 2200 ~~board shall inform all public school systems in this state of the contents of this subsection.~~  
 2201 ~~(i) Any member who, if credited with service rendered prior to January 1, 1970, would~~  
 2202 ~~have at least ten years of creditable service shall receive prior service credit for all service~~  
 2203 ~~as a public school employee rendered by him at any time between January 1, 1945, and~~  
 2204 ~~January 1, 1970.~~  
 2205 ~~(j)~~(d) Any member who was a member of the Teachers Retirement System of Georgia  
 2206 because the member held a position which required membership in that retirement system  
 2207 and who, during membership in said teachers retirement system, also held a position as a  
 2208 public school employee for which creditable service under this retirement system has not  
 2209 been obtained shall have the right to obtain credit for such prior service as a public school  
 2210 employee by paying to the board of trustees the employee contributions that would have  
 2211 been paid to this retirement system during the period of such prior service plus regular  
 2212 interest thereon compounded annually from the time the prior service was rendered until  
 2213 the date of payment. Any member wishing to obtain credit for prior service under this  
 2214 subsection shall apply therefor to the board of trustees."

2215 **SECTION 50.**

2216 Said title is further amended by revising Code Section 47-4-100, relating to normal, early,  
 2217 and delayed retirement and vesting of right to a retirement benefit, as follows:  
 2218 "47-4-100.

2219 (a) The normal retirement date of a member shall be the first day of the month coinciding  
 2220 with or next following the date he or she reaches the age of 65, except that the normal  
 2221 retirement date of a member who is age 64 or over on January 1, 1970, shall be January 1,  
 2222 1971. A member shall retire on his or her normal retirement date except as otherwise  
 2223 provided in ~~subsections (b) through (e)~~ subsection (c) of this Code section.

2224 ~~(b) At the request of his local unit of administration, a member may remain actively~~  
 2225 ~~employed beyond his normal retirement date on a year-to-year basis as shall be mutually~~  
 2226 ~~agreed upon by the member and his local unit of administration. In such cases, the member~~  
 2227 ~~shall retire on the first day of the month coinciding with or next following the end of the~~  
 2228 ~~last agreed upon period of employment, which date shall be the delayed retirement date of~~  
 2229 ~~the member.~~

2230 ~~(c) Any person who was a public school employee for a period of ten or more years at any~~  
 2231 ~~time after July 1, 1945, and who on April 14, 1971, had attained age 60 or over shall be~~  
 2232 ~~eligible for membership and may retire. The effective date of such individual's retirement~~  
 2233 ~~shall be the first day of the first month which occurs at least 30 days after receipt of his~~

2234 ~~application for retirement by the board of trustees. Such effective date shall be the early~~  
 2235 ~~retirement date of the member.~~

2236 ~~(d)(b)~~ Except as provided in subsection (c) of this Code section, the The early retirement  
 2237 date of a member shall be the first day of the month coinciding with or next following the  
 2238 date he or she attains the age of 60. A member may elect to retire at his or her early  
 2239 retirement date and receive the retirement benefit provided by subsection (d) of Code  
 2240 Section 47-4-101.

2241 ~~(e)(c)~~ The right to a retirement benefit under this chapter shall vest in a member who has  
 2242 ten or more years of creditable service if the member has not withdrawn the member's  
 2243 contributions. Except as otherwise provided in Article 2 of Chapter 1 of this title, a  
 2244 member's accumulated contributions shall be 100 percent vested and nonforfeitable at all  
 2245 times. A member shall be 100 percent vested in all benefits under the plan upon attainment  
 2246 of normal retirement age. Upon attaining the member's normal retirement age or the  
 2247 member's early retirement age, the member shall begin receiving the appropriate retirement  
 2248 benefit provided by Code Section 47-4-101."

#### 2249 **SECTION 51.**

2250 Said title is further amended by revising Code Section 47-6-42, relating to qualifications for  
 2251 membership, election of nonmembership, membership of persons who cease to become  
 2252 members of the General Assembly before age 60, and termination of membership, as  
 2253 follows:

2254 "47-6-40.

2255 (a) All persons who are members of the General Assembly on July 1, 1967, shall become  
 2256 members of the system as of such date, except that within six months from such date any  
 2257 such person may irrevocably elect not to be a member of the system. All other persons shall  
 2258 become members of the system on taking office as members of the General Assembly.  
 2259 Staff members shall have the option to become members of the system under the same  
 2260 conditions as elected members of the General Assembly.

2261 ~~(b) Any other provisions of law to the contrary notwithstanding, any person who was a~~  
 2262 ~~member of the General Assembly on April 1, 1971, and who elected not to be a member~~  
 2263 ~~of the system as provided for in subsection (a) of this Code section could elect, on or before~~  
 2264 ~~April 30, 1971, to become a member of the system and, upon so electing, become a~~  
 2265 ~~member under the same conditions as any other member. In order for any such member to~~  
 2266 ~~receive credit for membership service such member must make the required contributions~~  
 2267 ~~for such periods, plus interest at the rate of 4 1/4 percent per annum from the time such~~  
 2268 ~~contributions would have been made had he been a member at that time.~~



2269 (c)(b) If a member of the system ceases to be a member of the General Assembly before  
 2270 attaining age 60 and for reasons other than death, such member, unless he or she withdraws  
 2271 his or her contributions pursuant to Code Section 47-6-85, shall continue as a  
 2272 noncontributing member of the system. Any such noncontributing member shall not gain  
 2273 any additional membership service. If he or she again becomes a member of the General  
 2274 Assembly and a contributing member of the system, such member shall retain the  
 2275 membership service previously credited to him or her. If a member subject to this  
 2276 subsection withdraws his or her contributions upon ceasing to be a member of the General  
 2277 Assembly, any membership service credited to him or her at the time such contributions  
 2278 are withdrawn shall be forfeited and may not be reestablished if he or she again becomes  
 2279 a member of the General Assembly.

2280 (d)(c) Should any member of the system in any period of five consecutive years after  
 2281 becoming a member be absent from service more than four years, withdraw his or her  
 2282 contributions or become a beneficiary of such system, or die, he or she shall thereupon  
 2283 cease to be a member."

## 2284 SECTION 52.

2285 Said title is further amended by repealing and reserving Code Section 47-6-41, relating to  
 2286 transition of membership from Georgia Legislative Retirement System to Employees'  
 2287 Retirement System of Georgia, current beneficiaries, state contributions, and rules and  
 2288 regulations, as follows:

2289 "47-6-41.

2290 (a) ~~Effective May 1, 1971, members of the Georgia Legislative Retirement System shall~~  
 2291 ~~become members of the Employees' Retirement System of Georgia, subject to all~~  
 2292 ~~conditions and provisions of Chapter 2 of this title. This Code section shall in no way deny~~  
 2293 ~~any such member the rights and privileges under this system on May 1, 1971.~~

2294 (b) ~~On and after May 1, 1971, all future members of the General Assembly, the Secretary~~  
 2295 ~~of the Senate, and the Clerk of the House of Representatives, and on and after March 31,~~  
 2296 ~~1972, the messenger and doorkeeper of each of the two houses of the General Assembly,~~  
 2297 ~~shall, upon taking office, thereby become a member of the Employees' Retirement System~~  
 2298 ~~of Georgia and shall not be eligible for membership in the Georgia Legislative Retirement~~  
 2299 ~~System.~~

2300 (c) ~~Persons who were beneficiaries of the Georgia Legislative Retirement System on May~~  
 2301 ~~1, 1971, shall continue to receive a retirement allowance or other benefit provided for~~  
 2302 ~~under the Georgia Legislative Retirement System as an obligation of the Employees'~~  
 2303 ~~Retirement System of Georgia.~~

~~(d) In order to implement this Code section, the contributions of the state to the Employees' Retirement System of Georgia after May 1, 1971, shall be determined by the board each year on the basis of the most recent actuarial valuation. The board shall certify to the legislative fiscal officer the amount of the state's contribution due to the system. The state's contributions shall be financed from funds appropriated to the General Assembly and shall include such sums as are found necessary in order to create reserves in the Employees' Retirement System of Georgia sufficient: (1) to cover the cost of the allowances then currently accruing under the Employees' Retirement System of Georgia, (2) to include a contribution each year toward the cost of service prior to January 1, 1967, and (3) to cover any administrative expense which the board may incur by reason of this Code section. The legislative fiscal officer is authorized and directed to pay to the board from funds appropriated to the General Assembly such future contributions of the state, together with the funds necessary to cover the required employer contributions for social security coverage.~~

~~(e) The Board of Trustees of the Employees' Retirement System of Georgia is authorized to establish rules and regulations to carry out this Code section, including, but not limited to, the transferring to the appropriate accounts within the Employees' Retirement System of Georgia, the member's account, the accumulation account, and such assets that are held in the name of the Georgia Legislative Retirement System. Reserved.~~

### SECTION 53.

Said title is further amended by revising Code Section 47-6-42, relating to election as to coverage, required coverage under Georgia Legislative Retirement System, state contributions, and preservation of rights and privileges, as follows:

"47-6-42.

~~(a) Any other provisions of this or any other law to the contrary notwithstanding, each member of the General Assembly serving as such on April 13, 1979, may elect to withdraw as a member of the Employees' Retirement System of Georgia and become a member of the Georgia Legislative Retirement System or may elect not to be a member of either system. Such election must be made prior to January 12, 1981, and once made shall be irrevocable as long as such person is a member of the General Assembly. The Board of Trustees of the Employees' Retirement System of Georgia is authorized to promulgate rules and regulations to carry out this Code section, including, but not limited to, providing for refunds for members who elect not to be members of either system and providing for the transferal of legislators' accounts from the Employees' Retirement System of Georgia, the transferal of service credits, and such other transferals as the Board of Trustees of the~~

2339 Employees' Retirement System of Georgia shall deem necessary to carry out the intention  
2340 and provisions of this Code section.

2341 ~~(b) Each person who becomes a member of the General Assembly after April 13, 1979,~~  
2342 ~~but before July 1, 1984, shall elect either to become a member of the Georgia Legislative~~  
2343 ~~Retirement System or to become a member of the Employees' Retirement System of~~  
2344 ~~Georgia. Such election must be made within 60 days from the date the person becomes a~~  
2345 ~~member of the General Assembly and once made shall be irrevocable as long as such~~  
2346 ~~person is a member of the General Assembly. Each person who becomes a member of the~~  
2347 ~~General Assembly on or after July 1, 1984, shall become a member of the Georgia~~  
2348 ~~Legislative Retirement System upon taking office as a member of the General Assembly~~  
2349 ~~and shall remain a member of said system as long as such person remains a member of the~~  
2350 ~~General Assembly.~~

2351 ~~(c)~~ After April 13, 1979, the contributions of the state under this Code section to this  
2352 system shall be determined by the board each year on the basis of the most recent actuarial  
2353 valuation. The board shall certify to the legislative fiscal officer the amount of the state's  
2354 contributions due to the system. The state's contributions shall be paid from funds  
2355 appropriated to the legislative branch of government and shall be in an amount determined  
2356 by the board to be necessary to cover the costs of financing and administering the system.  
2357 The legislative fiscal officer is directed to pay to the board the contributions of the state  
2358 together with an amount necessary to cover the required employer contributions for social  
2359 security coverage.

2360 ~~(d) Any member of the General Assembly who elects to become a member of this~~  
2361 ~~retirement system pursuant to subsection (a) of this Code section shall not thereby forfeit~~  
2362 ~~any rights or privileges possessed by such member under the Employees' Retirement~~  
2363 ~~System of Georgia at the time such election is made; and such rights and privileges shall~~  
2364 ~~continue to apply to such member.~~

2365 ~~(e)(1) Any other provisions of subsection (a) of this Code section to the contrary~~  
2366 ~~notwithstanding, any member of the General Assembly who was serving as such on April~~  
2367 ~~13, 1979, and who, pursuant to said subsection (a) of this Code section, elected not to~~  
2368 ~~become a member of a public retirement system may at any time from July 1, 1988, until~~  
2369 ~~December 31, 1988, elect to become a member of this retirement system. Such election~~  
2370 ~~shall be made within such time limitation by written application to the board of trustees~~  
2371 ~~to become a member of this retirement system.~~

2372 ~~(2) Any other provisions of this chapter to the contrary notwithstanding, any member of~~  
2373 ~~the General Assembly who elects to become a member of this retirement system pursuant~~  
2374 ~~to paragraph (1) of this subsection may obtain creditable service under this chapter for~~  
2375 ~~all or any part of prior service as a member of the General Assembly rendered after~~

~~December 31, 1978, by paying to the board of trustees the employer and employee contributions which would have been paid to the retirement system by or on behalf of the member of the General Assembly if such member had been a member of the retirement system during the period for which creditable service is obtained, plus regular interest thereon compounded annually from the time the prior service was rendered until the date of payment.~~

~~(3) For the purposes of paragraph (2) of this subsection:~~

~~(A) The rate of the employer contribution shall be determined by the board of trustees on the basis of the state payments which were made to fund the retirement system during the period of prior service for which creditable service is obtained;~~

~~(B) The rate of the employee contribution shall be the rate specified in subsection (a) of Code Section 47-6-60, without any reduction because of subsection (d) of Code Section 47-6-60, plus the additional rate specified by subsection (f) of Code Section 47-6-60 for service after June 30, 1986; and~~

~~(C) Regular interest shall be at the rate determined by the board of trustees under subsection (g) of Code Section 47-6-22 which is in effect at the time the application for creditable service is filed with the board of trustees.~~

~~(4) A member of the General Assembly seeking to obtain creditable service authorized under paragraph (2) of this subsection shall apply therefor to the board of trustees at the time such member applies for membership in the retirement system under paragraph (1) of this subsection. The board of trustees shall certify to the applicant the amount of payments required under paragraph (2) of this subsection. Such payments must be made by December 31, 1988, and no creditable service may be obtained under this Code section after that date."~~

## **SECTION 54.**

Said title is further amended by revising Code Section 47-7-83, relating to service credit of member who is also member of the Peace Officers' Annuity and Benefit Fund, as follows:

~~"47-7-83.~~

~~(a) No credit shall be given for service rendered after April 1, 1989, by a member who is also a member of the Peace Officers' Annuity and Benefit Fund if such service is creditable under the Peace Officers' Annuity and Benefit Fund to which such member belongs.~~

~~(b)(1) Any member who first became a member of the fund on or after July 1, 1993, and who is also a member of the Peace Officers' Annuity and Benefit Fund shall not be eligible for creditable service in the fund for any period after that date with respect to which such member is also entitled to any creditable service in the Peace Officers' Annuity and Benefit Fund.~~

2412 ~~(2) Any person who was a member of the fund on July 1, 1993, and who subsequent to~~  
 2413 ~~that date was placed on a leave of absence from the fund by action of the board of trustees~~  
 2414 ~~and who from that date to July 1, 1996, was continuously employed as a firefighter or~~  
 2415 ~~who was continuously enrolled as a volunteer firefighter may, upon again becoming a~~  
 2416 ~~regular, active member of the fund, obtain creditable service for 36 months of service by~~  
 2417 ~~paying the regular dues which would have been made for each month of service if such~~  
 2418 ~~leave of absence had not been imposed, provided that such member otherwise satisfied~~  
 2419 ~~the requirements for creditable service during such period. Such payment must be made~~  
 2420 ~~to the board of trustees not later than December 31, 1996."~~

2421 **SECTION 55.**

2422 Said title is further amended by repealing in its entirety Chapter 7A, relating to the Georgia  
 2423 Class Nine Fire Department Pension Fund.

2424 **SECTION 56.**

2425 Said title is further amended by repealing and reserving Code Section 47-20-11, relating to  
 2426 minimum funding causing financial hardship in local retirement systems, as follows:

2427 "47-20-11.

2428 ~~In the case of a retirement system of a political subdivision, if the minimum funding~~  
 2429 ~~standards provided by Code Section 47-20-10 would cause a severe financial hardship to~~  
 2430 ~~the political subdivision if implemented on January 1, 1984, such minimum funding~~  
 2431 ~~standard may be phased in over a period of four years beginning on January 1, 1984, for~~  
 2432 ~~funding the normal cost and over a period of seven years beginning on January 1, 1984, for~~  
 2433 ~~funding the total required minimum employer contribution. The provisions of this Code~~  
 2434 ~~section shall not apply to any retirement system of a political subdivision which is created~~  
 2435 ~~or established on or after January 1, 1983. Reserved."~~

2436 **SECTION 57.**

2437 Said title is further amended by repealing and reserving Code Section 47-20-12, relating to  
 2438 state controlled systems, certification of conformance to standards, and freezing of benefits  
 2439 and other provisions when not in compliance, as follows:

2440 "47-20-12.

2441 ~~(a) The retirement system administrator of each legislatively controlled retirement system,~~  
 2442 ~~based on the findings and conclusions of the actuary of the retirement system, shall submit~~  
 2443 ~~a certification to the Governor and to each member of the General Assembly by not later~~  
 2444 ~~than July 1, 1984, stating whether or not the retirement system is currently being funded~~  
 2445 ~~in conformity with the minimum funding standards set forth in Code Section 47-20-10.~~

2446 ~~(b) Based on the certification provided for by subsection (a) of this Code section, any~~  
 2447 ~~legislatively controlled retirement system which is not being funded in conformity with the~~  
 2448 ~~minimum funding standards set forth in Code Section 47-20-10 shall not be amended or~~  
 2449 ~~changed in any manner to grant any benefit increase until such time as the retirement~~  
 2450 ~~system administrator, based on the findings and conclusions of the actuary of the retirement~~  
 2451 ~~system, issues a new certification to the Governor and to each member of the General~~  
 2452 ~~Assembly stating that the retirement system is being funded in conformity with the~~  
 2453 ~~minimum funding standards set forth in Code Section 47-20-10.~~  
 2454 ~~(c) Based on the certification provided for by subsection (a) of this Code section, the~~  
 2455 ~~retirement system administrator of any legislatively controlled retirement system which is~~  
 2456 ~~not being funded in conformity with the minimum funding standards set forth in Code~~  
 2457 ~~Section 47-20-10 shall not take any action to grant a benefit increase until such time as a~~  
 2458 ~~new certification provided for by subsection (b) of this Code section is issued by the~~  
 2459 ~~retirement system administrator. The provisions of any law relating to a legislatively~~  
 2460 ~~controlled retirement system which authorizes the retirement system administrator to grant~~  
 2461 ~~benefit increases from time to time is amended to conform with the requirements of this~~  
 2462 ~~subsection.~~  
 2463 ~~(d) Any retirement bill introduced into the General Assembly in violation of subsection~~  
 2464 ~~(b) of this Code section shall not be considered by the House or Senate or by any~~  
 2465 ~~committee of the House or Senate. Any retirement bill in violation of subsection (b) of this~~  
 2466 ~~Code section which is enacted by the General Assembly, whether or not the bill is~~  
 2467 ~~approved by the Governor, shall not become law and shall be null, void, and of no force~~  
 2468 ~~and effect and shall stand repealed in its entirety on the first day of July immediately~~  
 2469 ~~following its enactment. Reserved.~~

2470 **SECTION 58.**

2471 Said title is further amended by revising subsection (b) of Code Section 47-20-20, relating  
 2472 to freezing of benefits and other provisions and amount of annual employer contribution, as  
 2473 follows:

2474 "(b) Unless excepted by Code Section 47-20-13 and subject to the provisions of Code  
 2475 Section 47-20-11, after January 1, 1984, the annual employer contribution to each  
 2476 retirement system of a political subdivision shall be in an amount equal to or greater than  
 2477 the minimum annual employer contribution required by Code Section 47-20-10."

**SECTION 59.**

Said title is further amended by revising Code Section 47-22-4, relating to administration and operation of plan, actuarial and other services, rate of interest, adoption of plan document, records, payment of employees and expenses, and investment, as follows:

"47-22-4.

(a) The general administration and responsibility for the proper operation of the plan and for putting this chapter into effect are vested in the board.

~~(b) The board shall engage such actuarial and other services as shall be required to transact the business of the plan.~~

~~(c) The board shall designate an actuary who shall be the technical adviser of the board on matters regarding the operation of the plan and shall perform such other duties as are required in connection therewith.~~

~~(d) Subject to the limitations of this chapter, the board shall, from time to time, adopt the plan document and establish rules and regulations for the administration of the plan and for the transaction of business.~~

~~(e)~~(b) The board shall keep a record of all of its proceedings under this chapter, which record shall be open to the public.

~~(f)~~(c) All persons employed by the board and the expenses of the board in furtherance of this chapter shall be paid from funds appropriated to the plan until such time as the board determines that the return on investments is sufficient to cover such costs.

~~(g)~~(d) The board may combine the moneys subject to this chapter with other moneys under the control of the board for purposes of investment, provided that a separate accounting is maintained for all moneys subject to this chapter."

**SECTION 60.**

Said title is further amended by revising subsection (a) of Code Section 47-22-9, relating to payment of lump sum on termination of employment and continued accrual of earnings absent request for lump sum payment, as follows:

"(a) Upon the written request of a member who ceases to be an employee, a lump sum amount shall be paid to such person equal to the total amount credited to such member's account at the time the member ceases to be an employee. ~~If such member dies before payment has been made, such payment shall be made to such person as the member has nominated, by written designation filed with the board; otherwise to the member's estate.~~ If no such request is made, the member's account shall continue to accrue earnings in the same manner as any member's account."

**SECTION 61.**

Said title is further amended by revising Code Section 47-23-46, relating to members from District Attorneys' Retirement System, as follows:

"47-23-46.

(a) Any member who on June 30, 1998, was entitled to remain a member of the District Attorneys' Retirement System while employed in a position covered by Chapter 2 of this title pursuant to the provisions of Code Section 47-13-40.1, as such Code section appeared on June 30, 1998, shall have the same privileges with regard to this retirement system. This Code section shall not apply to any other member of this retirement system.

~~(b) Any person who became a member of this retirement system pursuant to the operation of Code Section 47-23-40 and who, prior to becoming a member of a predecessor retirement system, was a member of the Employees' Retirement System of Georgia may elect to transfer his or her membership from this retirement system to the Employees' Retirement System of Georgia. Any person desiring to transfer membership shall notify the board of this retirement system and the board of trustees of the Employees' Retirement System of Georgia not later than December 31, 2000. Upon receipt of such notice, the board of trustees of this retirement system shall transfer to the board of trustees of the Employees' Retirement System of Georgia all employer and employee contributions paid by or on behalf of such member, together with regular interest thereon."~~

**SECTION 62.**

Said title is further amended by repealing and reserving Code Section 47-23-49, relating to irrevocable election by individuals employed but previously ineligible and creditable service, as follows:

"47-23-49.

~~Any person who on July 1, 1998, was a member of the Employees' Retirement System of Georgia and was employed in a position otherwise covered by this retirement system but who was not eligible for membership in this retirement system on July 1, 1998, may make an irrevocable election to become a member by so notifying the board of trustees not later than December 31, 2000. Any such person shall be credited with service in this retirement system only for actual service in such position. The Employees' Retirement System of Georgia shall transfer to this retirement system all employer and employee contributions paid by or on behalf of any such member with regular interest thereon. The member is authorized, but not required, to pay to the board of trustees such additional amount as the member desires, each payment to be made within 12 months of electing to become a member of this retirement system. Such member shall receive only such creditable service, not to exceed the actual years of service, as that amount will warrant without creating any~~



2548 ~~actuarial accrued unfunded liability to this retirement system calculated as if the member~~  
2549 ~~had either elected or rejected spouse's survivors benefits at the member's option.~~  
2550 Reserved."

2551 **SECTION 63.**

2552 Said title is further amended by revising Code Section 47-23-50, relating to retirement of  
2553 state judges serving Fulton County, as follows:

2554 "47-23-50.

2555 (a) Any person who becomes a judge of the State Court of Fulton County on or after July  
2556 1, 2004, shall become a member of this retirement system by operation of law and shall not  
2557 be a member of any other public retirement system.

2558 ~~(b) Any person serving as a judge of the State Court of Fulton County on June 30, 2004,~~  
2559 ~~may make an irrevocable election to become a member of this retirement system by so~~  
2560 ~~notifying the board of trustees not later than December 31, 2004. The local retirement~~  
2561 ~~system of which such person is a member shall transfer to this retirement system all~~  
2562 ~~employer and employee contributions paid by or on behalf of any such member with~~  
2563 ~~regular interest thereon. Such member shall receive only such creditable service, not to~~  
2564 ~~exceed the actual years of creditable service, as that amount will warrant without creating~~  
2565 ~~any accrued actuarial liability to this retirement system, calculated as if the member had~~  
2566 ~~either elected or rejected spouses' survivors benefits at the member's option. Such persons~~  
2567 ~~shall be subject to all provisions of this chapter."~~

2568 **SECTION 64.**

2569 Said title is further amended in:

2570 (1) Code Section 47-1-13.1, relating to annual compensation limits in determining benefits  
2571 or contributions due, by replacing "section the" with "section, the" in the introductory  
2572 language of subsection (a) and by replacing "cost of living" with "cost-of-living" in  
2573 paragraph (1) of subsection (a).

2574 (2) Code Section 47-1-81, relating to an election to have a portion of an eligible rollover  
2575 distribution paid to an eligible retirement plan under federal law, limitations, and application  
2576 to a nonspouse designated beneficiary, by replacing "beneficiary," with "beneficiary" in  
2577 paragraph (4) of subsection (a) and by replacing "Sections" with "Section" in paragraph (2)  
2578 of subsection (c).

2579 (3) Code Section 47-1-82, relating to the maximum benefit limited to that which is allowed  
2580 by federal law, nonannuity benefit, reduction, and adjustments, by replacing "increases  
2581 provided" with "increases, provided" in paragraph (3) of subsection (c).

2582 (4) Code Section 47-2-1, relating to definitions regarding the Employees' Retirement System  
2583 of Georgia, by replacing "Sections" with "Section" in paragraph (15) and by replacing "under  
2584 a State Personnel Administration," with "under the State Personnel Administration," in  
2585 subparagraph (A) of paragraphs (16) and (17).

2586 (5) Code Section 47-2-91, relating to the credit for accumulations of forfeited annual and  
2587 sick leave in regard to the service creditable toward retirement benefits, by replacing "the  
2588 state merit system." with "the State Personnel Administration." in subsection (f).

2589 (6) Code Section 47-2-123, relating to allowance payable upon death, disability, or  
2590 involuntary separation from employment, restrictions on separation for disability, and  
2591 restrictions on entitlement to involuntary separation benefits, by replacing "10 years" with  
2592 "ten years" in paragraph (3) of subsection (c).

2593 (7) Code Section 47-2-222, relating to the power to increase liability contribution rates for  
2594 certain departments or agencies and transfer of employees, by replacing "such departments"  
2595 with "such departments or agencies" both times it appears.

2596 (8) Code Section 47-2-260, relating to the continuation of membership, rights, and benefits  
2597 of judges of superior courts and district attorneys, notice of election to continue membership,  
2598 and contributions, by replacing "the Council of Superior Court Judges of Georgia" with "The  
2599 Council of Superior Court Judges of Georgia" in subsections (b) and (c).

2600 (9) Code Section 47-2-290, relating to judges, solicitors, and other employees of state courts  
2601 subject to the merit system, membership in retirement system, contributions, and exemptions,  
2602 by replacing "the Council of State Court Judges of Georgia," with "The Council of State  
2603 Court Judges of Georgia," in subsection (a).

2604 (10) Code Section 47-2-352, relating to employee and employer contributions in regard to  
2605 the Georgia State Employees' Pension and Savings Plan, by replacing "compensation, which"  
2606 with "compensation which" in subsection (a).

2607 (11) Code Section 47-3-27, relating to investment powers, power to maintain cash on deposit  
2608 for payments under the retirement system, and personal interests in investments prohibited  
2609 regarding the members of the board of trustees of the Teachers Retirement System of  
2610 Georgia, by replacing "paid up capital" with "paid-up capital" in subsection (b).

2611 (12) Code Section 47-8-41, relating to eligibility for appointment as a senior judge or  
2612 retirement, salary or benefits, and creditable service, by replacing "district attorney pro tem."  
2613 with "district attorney pro tempore" in subsection (a).

2614 (13) Code Section 47-8-67, relating to election of survivors benefits coverage, contributions  
2615 required for such coverage, effect of such coverage on appointment to the office of senior  
2616 judge, and amount of survivors benefits, by replacing "the Council of Superior Court Judges"  
2617 with "The Council of Superior Court Judges" in paragraph (1) of subsection (a).

2618 (14) Code Section 47-11-22, relating to powers and duties of the Board of Commissioners  
2619 of the Judges of the Probate Courts Retirement Fund of Georgia, by replacing "Code Section  
2620 47-11-71 receives" with "Code Section 47-11-71 receive" in paragraph (2) of subsection (c).  
2621 (15) Code Section 47-11-50, relating to the payment to the fund of a portion of fees collected  
2622 in connection with marriage licenses, duty to record and report collection, interest, delinquent  
2623 payment, and penalties, by replacing "Department of Human Resources" with "Department  
2624 of Community Health" in subparagraph (a)(1)(A).  
2625 (16) Code Section 47-16-41, relating to delayed application for membership in the Sheriffs'  
2626 Retirement Fund of Georgia and credit for prior service as a sheriff, member of the armed  
2627 forces of the United States, or peace officer, by replacing "a peace officer (except sheriff)"  
2628 with "a peace officer, except sheriff," in the undesignated text at the end of subsection (b).  
2629 (17) Code Section 47-16-101, relating to retirement benefit options, failure of member to  
2630 select an option, effect of changes in retirement benefits and options, and change of option  
2631 after receipt of payments regarding the Sheriffs' Retirement Fund of Georgia, by replacing  
2632 "board of trustees" with "board of commissioners" in paragraph (1) of subsection (a),  
2633 subparagraph (a)(1)(A), and the undesignated text at the end of paragraph (1) of subsection  
2634 (a) and by replacing "member and should" with "member and, should" in subsection (b).  
2635 (18) Code Section 47-16-102, relating to death benefits, beneficiaries, and procedure for  
2636 designation of beneficiary to receive such benefits in regard to the Sheriffs' Retirement Fund  
2637 of Georgia, by replacing "benefits;" with "benefits; and" at the end of paragraph (3).  
2638 (19) Code Section 47-17-1, relating to definitions in regard to the Peace Officers' Annuity  
2639 and Benefit Fund, by replacing "Composite State Board of Medical Examiners" with  
2640 "Georgia Composite Medical Board" in division (5)(I)(vi).  
2641 (20) Code Section 47-18-40, relating to agreement between state and federal government for  
2642 state employees, like agreements between federal government and interstate  
2643 instrumentalities, and division of retirement system regarding social security coverage, by  
2644 replacing "the Council of Superior Court Judges of Georgia" with "The Council of Superior  
2645 Court Judges of Georgia" in subsection (e).  
2646 (21) Code Section 47-18-44, relating to referendum on the question of coverage of positions  
2647 covered by Chapter 8 of Title 47, by replacing "the Council of Superior Court Judges of  
2648 Georgia" with "The Council of Superior Court Judges of Georgia".  
2649 (22) Code Section 47-23-25, relating to payment of administrative expenses regarding the  
2650 Georgia Judicial Retirement System, by replacing "the Council of Superior Court Judges of  
2651 Georgia, the Council of State Court Judges of Georgia," with "The Council of Superior Court  
2652 Judges of Georgia, The Council of State Court Judges of Georgia," both times it appears.  
2653 (23) Code Section 47-23-47, relating to the transfer of members' contributions in regard to  
2654 the Georgia Judicial Retirement System, by replacing "the Council of Superior Court Judges

2655 of Georgia, the Council of State Court Judges of Georgia," with "The Council of Superior  
2656 Court Judges of Georgia, The Council of State Court Judges of Georgia,".

2657 (24) Code Section 47-23-80, relating to contributions by superior court judges and district  
2658 attorneys and employer contributions regarding the Georgia Judicial Retirement System, by  
2659 replacing "the Council of Superior Court Judges of Georgia" with "The Council of Superior  
2660 Court Judges of Georgia" in subsection (a).

2661 (25) Code Section 47-23-81, relating to contributions by judges and solicitors-general of  
2662 state courts, employer contributions and reports required regarding the Georgia Judicial  
2663 Retirement System, by replacing "the Council of State Court Judges of Georgia" with "The  
2664 Council of State Court Judges of Georgia" in paragraphs (2) and (3) of subsection (c).

2665 (26) Code Section 47-23-124, relating to legislative intent regarding provisions of the  
2666 Georgia Judicial Retirement System, by replacing "an Act, approved" with "an Act  
2667 approved".

2668 **SECTION 65.**

2669 Said title is further amended by replacing "advisor" with "adviser" and "advisors" with  
2670 "advisers" wherever such terms occur in:

2671 (1) Code Section 47-1-7, relating to powers of retirement, pension, or emeritus systems or  
2672 funds with regard to agents employed to act as custodians of assets or investment advisers;

2673 (2) Code Section 47-1-14, relating to the definition of "retirement system" and the records  
2674 that are exempt from public inspection;

2675 (3) Code Section 47-2-25, relating to the Attorney General as the legal adviser of the board  
2676 of trustees of the Employees' Retirement System of Georgia;

2677 (4) Code Section 47-2-26, relating to the designation of an actuary, duties of an actuary; and  
2678 annual valuation of contingent assets and liabilities of the Employees' Retirement System of  
2679 Georgia;

2680 (5) Code Section 47-3-23, relating to the designation and duties of an actuary for the board  
2681 of trustees, periodic actuarial investigation and recommendations, calculation tables and  
2682 regular interest rate, and annual valuation in regard to the Teachers Retirement System of  
2683 Georgia;

2684 (6) Code Section 47-3-24, relating to the Attorney General as the legal adviser of the board  
2685 of trustees for the Teachers Retirement System of Georgia;

2686 (7) Code Section 47-4-24, relating to the Attorney General as the legal adviser of the board  
2687 of trustees for the Public School Employees Retirement System;

2688 (8) Code Section 47-4-26, relating to the power of the board over funds, special account for  
2689 deposit of funds and payment of benefits and expenses, investment powers, and power to  
2690 employ agents in regard to the Public School Employees Retirement System;

2691 (9) Code Section 47-6-22, relating to the powers and duties of the board of trustees in regard  
2692 to the Georgia Legislative Retirement System;  
2693 (10) Code Section 47-7-22, relating to the Attorney General as the legal adviser of the board  
2694 for the Georgia Firefighters' Pension Fund;  
2695 (11) Code Section 47-7-23, relating to the powers and duties generally of the Board of  
2696 Trustees of the Georgia Firefighters' Pension Fund;  
2697 (12) Code Section 47-11-23, relating to the control of funds, a special account for deposit  
2698 and payment, powers regarding investments, and the power to employ agents as investment  
2699 advisors in regard to the Judges of the Probate Courts Retirement Fund of Georgia;  
2700 (13) Code Section 47-14-23, relating to special accounts for funds and investment powers  
2701 of the Board of Commissioners of the Superior Court Clerks' Retirement Fund of Georgia;  
2702 (14) Code Section 47-17-23, relating to special accounts for funds, investment powers of the  
2703 Board of Commissioners of the Peace Officers' Annuity and Benefit Fund, and gifts, grants,  
2704 and bequests;  
2705 (15) Code Section 47-21-22, relating to operation of the Regents Retirement Health Benefit  
2706 Fund and the responsibilities of the Board of Regents of the University System of Georgia;  
2707 and  
2708 (16) Code Section 47-22-6, relating to the Attorney General as the legal adviser of the Board  
2709 of Trustees of the Employees' Retirement System of Georgia for the Georgia Defined  
2710 Contribution Plan.

2711 **SECTION 66.**

2712 Said title is further amended by replacing "board of trustees" with "board of commissioners"  
2713 wherever such term occurs in:  
2714 (1) Code Section 47-11-22, relating to powers and duties of the Board of Commissioners of  
2715 the Judges of the Probate Courts Retirement Fund of Georgia;  
2716 (2) Code Section 47-11-40, relating to eligibility to participate, credit for service rendered,  
2717 and requirements for judges to participate in the Judges of the Probate Courts Retirement  
2718 Fund of Georgia;  
2719 (3) Code Section 47-14-23, relating to special account for funds and investment powers of  
2720 the Board of Commissioners of the Superior Court Clerks' Retirement Fund of Georgia;  
2721 (4) Code Section 47-14-72, relating to benefits payable in the event of death before  
2722 retirement and rights of surviving spouse under the Superior Court Clerks' Retirement Fund  
2723 of Georgia;  
2724 (5) Code Section 47-16-29, relating to increases in maximum monthly benefit payable under  
2725 Article 6 of this chapter, retirement benefits and death benefits, under the Sheriffs'  
2726 Retirement Fund of Georgia;

2727 (6) Code Section 47-16-101, relating to retirement benefit options, failure of member to  
2728 select an option, effect of changes in retirement benefits and options, and change of option  
2729 after receipt of payments regarding the Sheriffs' Retirement Fund of Georgia;  
2730 (7) Code Section 47-17-26, relating to methods of providing increases in maximum benefits  
2731 payable in regard to the Peace Officers' Annuity and Benefit Fund; and  
2732 (8) Code Section 47-25-81, relating to the amount of benefits under the Magistrates  
2733 Retirement Fund.

2734 **SECTION 67.**

2735 In the event of an irreconcilable conflict between a provision of Sections 62 through 64 of  
2736 this Act and a provision of another Act enacted at the 2010 regular session of the General  
2737 Assembly, the provision of such other Act shall control over this Act to the extent of the  
2738 conflict.

2739 **SECTION 68.**

2740 This Act shall become effective on July 1, 2010.

2741 **SECTION 69.**

2742 All laws and parts of laws in conflict with this Act are repealed.